

# **SABON GARI LOCAL GOVERNMENT OF KADUNA STATE**



## **REPORT OF THE TREASURER WITH AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 2018**

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## **PART 1**

# **REPORT OF THE TREASURER WITH FINANCIAL STATEMENTS**

## **PROFILE**

### **ELECTED OFFICIALS**

HON.ENGR. MOHAMMED I. USMAN	:	EXECUTIVE CHAIRMAN
HON. KHAMIS MOH'D ZAKARIYA	:	ELECTED COUNCILOR (SPEAKER)
HON. ILIYASU MUSTAPHA	:	ELECTED COUNCILOR (MAJORITY LEADER)
HON. UMAR HUSSAINI	:	ELECTED COUNCILOR
HON. BUHARI DALHATU MUSA	:	ELECTED COUNCILOR
HON. YAKUBU IBRAHIIM	:	ELECTED COUNCILOR
HON. ABDULLAHI MOH'D BELLO	:	ELECTED COUNCILOR
HON. IBRAHIM MUHAMMED	:	ELECTED COUNCILOR
HON. SANI MUSA	:	ELECTED COUNCILOR
HON. ALIYU SHU'AIBU	:	ELECTED COUNCILOR
HON. AMINU YUSUF	:	ELECTED COUNCILOR
HON. UMARU JUMARE SAMBO	:	ELECTED COUNCILOR
SANI IBRAHIM ALIYU	:	COUNCIL SECRETARY

### **MANAGEMENT STAFF**

YUSUF HAMIDU	:	DIRECTOR OF ADMIN. & FINANCE DEPARTMENT.
MOHAMMED HASSAN	:	LOCAL GOVERNMENT TREASURER
LINUS AKUT	:	DIRECTOR OF AGRIC & FORESTRY
ABUBAKAR S. RAMALAN	:	DIRECTOR OF EDU. & SOCIAL DEVELOPMENT
ILIYASU SANI	:	DIRECTOR OF WORKS & INFRASTRUCTURE
IBRAHIM ADO	:	DIRECTOR OF PRIMARY HEALTH CARE

**QUALITY ASSURANCE CONSULTANTS :** MOLD COMPUTERS & COMMUNICATIONS LTD  
(DISTRIBUTORS OF SAGE PASTEL ACCOUNTING, BUDGETING, PAYROLL & HR SOFTWARE)  
5B, Kukawa Avenue,  
Kaduna - Nigeria  
Mobile Phone: 0803-327-8803, 0803-491-2489  
E-mail: mold\_computers@yahoo.com, info@moldtreasuryacademy.com  
URL: www. moldtreasuryacademy.com

**PROFILE**



**ENGR. MOHAMMED I. USMAN  
EXECUTIVE CHIARMAN**



**SANI IBRAHIM ALIYU  
COUNCIL SECRETARY**



**YUSUF HAMIDU  
DIRECTOR ADMIN. & FINANCE**



**MOHAMMED HASSAN  
LOCAL GOV'T TREASURER**

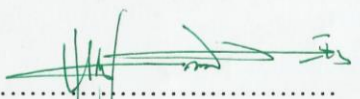
**1.0 CHAIRMAN'S REPORT**

The Annual Financial Report of Sabon Gari Local Government of Kaduna State for the fiscal year 2018 contains a report of the financial operations and the Financial Statements of Sabon Gari Local Government. The purpose of this Annual Financial Report is to provide, in a single document, basic financial information that gives a succinct, yet comprehensive, summary of the financial position and operation of the Local Government.

The financial statements were prepared under the direction of the Treasurer in compliance with the Finance (Control and Management) Act Cap 144 LFN, 1990 and other governing legislations. The financial position and performance of Sabon Gari Local Government are adequately highlighted in the Financial Statements which include the Cash Flow Statement, Statement of Assets and Liabilities, Statement of Consolidated Revenue Fund and Statement of Capital Development Fund.

The information provided by the Financial Statements are intended to meet the need of users which include taxpayers, member of the legislature, policy analysts, the media, investors, creditors and International Financial Agencies.

The Financial Statements of Sabon Gari Local Government for the fiscal year 2018 have been examined and certified by the Auditor General for Local Government in accordance with the provisions of the Local Government Administration Law 2003 of Kaduna State. Based on the opinion of the Auditor General for Local Government, the government is satisfied that the Financial Statements present fairly, in all material respects, Sabon Gari Local Government of Kaduna State's financial position as at 31<sup>st</sup> December, 2018. Therefore, the report is hereby recommended for public use.



.....  
**ENGR. MOHAMMED I. USMAN**  
**EXECUTIVE CHAIRMAN**

**2.0 REPORT OF THE TREASURER**

**2.1 INTRODUCTION**

The report of the Treasurer of Sabon Gari Local Government together with the Financial Statements for the year ended 31<sup>st</sup> December, 2018 provide the record of the financial activities of Sabon Gari Local Government for the year and the position of its financing as at the end of the year. This Report reviews the financial efforts and outcomes of the Local Government in its attempts to match the objectives of financial management with the goals of governance. This publication is expected to serve the following purposes:

- (a) a proper documentary evidence of transparency in the government financial administration;
- (b) a permanent record of published accounts as an instrument of accountability;
- (c) a useful, concise and easy to digest information for the use of external users and;
- (d) a means of acquainting the public with the Local Government financial operations and the challenges faced in discharging its financial responsibilities.

**2.2 PREPARATION AND AUDIT OF LOCAL GOVERNMENT ACCOUNTS**

Section 69 of the Local Government Administration Law 2018 of Kaduna State and Section 24 of the Public Finance (Control and Management) Act 1958 as amended enjoins the Treasurer of the Local Government to prepare, sign and present to the Auditor General for Local Government, Statements or abstracts containing the public accounts of Local Government, showing fully the financial position on the last day of each financial year. These accounts are to be audited and certified by the Auditor General for Local Government in compliance with Section 82 of the Local Government Law 2018 of Kaduna State of Nigeria.

**2.3 PUBLICATION OF THE ANNUAL ACCOUNTS OF THE LOCAL GOVERNMENT AND REPORT OF THE TREASURER**

Section 90 of the Local Government Administration Law 2018 of Kaduna State requires every Local Government to render Annual Financial Statements to the Legislature and to publish such Annual Financial Statements together with the Report of the Auditor General for the Local Government on the Financial Statements. The Annual Accounts and Financial Statements of Sabon Gari Local Government are contained on pages 16 to 41 of this Report and consist of the following financial statements Prepared in line with International Public Sector Accounting Standards (IPSAS) format as approved by the Federation Accounts Allocation Committee (FAAC) for use by Federal, States and Local Governments in Nigeria:

- (a) Responsibility Statement;
- (b) Cash Flow Statements;
- (c) Statement of Assets and Liabilities;
- (d) Statement of Consolidated Revenue Fund;
- (e) Statement of Capital Development Fund; and
- (f) Notes to the Financial Statements

This Report together with the Financial Statements and the Notes to the Accounts are available at the Local Government on request to make the financial information available to the general public. Extracts of the Report of the Auditor General for Local Government on the Accounts are contained on pages 42 to 44.

**2.3.1 CONSOLIDATED REVENUE FUND**

All the revenues received by the Local Government except those specifically provided to be treated otherwise have been credited to the Consolidated Revenue Fund. During the year total recurrent receipt credited to the Consolidated Revenue Fund was ₦2.639 Billion. The total recurrent payment charged to the Fund in line with Sabon Gari Local Government Appropriation Act 2018 was ₦2.553 Billion. The operation of the Fund resulted into a net recurrent surplus of ₦85.742 Million. The closing balance of the fund as at 31<sup>st</sup> December, 2018 was ₦87.074

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		1,332,579.78		562,363.90
Recurrent Receipts	2,639,454,828.98		1,914,696,638.45	
Recurrent Expenditure	2,553,712,456.83		1,913,926,422.57	
<b>Net Recurrent Surplus/(Deficit)</b>		<b>85,742,372.15</b>		<b>770,215.88</b>
<b>Closing Balance</b>		<b>87,074,951.93</b>		<b>1,332,579.78</b>



### 2.3.2 CAPITAL DEVELOPMENT FUND

The Provisions of the Public Finance (Control and Management) Act 1958 as amended provides that all funds received for capital projects are to be credited to this fund. During the year total capital receipts amounted to ₦0.458 Billion and total capital expenditure charged to the fund amounted to ₦0.458 Billion.

	2018		2017	
	=N=	=N=	=N=	=N=
Opening Balance		-		-
Capital Receipts	458,427,660.76		102,522,313.00	
Capital Expenditure	458,427,660.76		102,522,313.00	
<b>Net Capital Surplus/(Deficit)</b>		-		-
<b>Closing Balance</b>		-		-

### 2.3.3 CASH FLOWS AND LIQUIDITY POSITION

During the year Statutory Allocation received by the Local Government from the Federation Accounts continued to be the major source of revenue. However, efforts are being made to improve Internally Generated Revenue (IGR). Total receipt in the year was ₦2, 639,454,828.98 and total payment was ₦2, 553,712,456.83. An overall positive cash flow of ₦85,742,372.15 was recorded during the year. The liquidity position as at 31<sup>st</sup> December, 2018 was ₦87, 074,951.93:

	2017		2016	
	=N=	=N=	=N=	=N=
Opening Balance		1,332,579.78		562,363.90
Total Receipts	2,639,454,828.98		1,914,696,638.45	
Total Payments	2,553,712,456.83		1,913,926,422.57	
<b>Net Cash Surplus/(Deficit)</b>		<b>85,742,372.15</b>		<b>770,215.88</b>
<b>Closing Cash/Bank Balance</b>		<b>87,074,951.93</b>		<b>1,332,579.78</b>
<b>Represented by:</b>				
Consolidated Revenue Fund	87,074,951.93		1,332,579.78	
Capital Development Fund	-		-	
<b>Total Public Funds</b>		<b>87,074,951.93</b>		<b>1,332,579.78</b>

### **3.0 COMPUTERIZATION OF ADMIN & FINANCE DEPARTMENT - FINAL ACCOUNTS UNIT**

The Treasurer's Annual Report with Financial Statement was produced in International Public Sector Accounting Standards (IPSAS) format using the computerized Accounting and Budgeting Software acquired by the Local Government which is being held at the office of our consultants Mold Computers & Communications Ltd, in Kaduna due to the non availability of Hardware and Networking facilities at the Local Government. The objective was to implement Government Integrated Financial Management Information System (GIFMIS), which will support planning and budgeting, transactions processing, accounting and reporting on the use of financial resources of the Local Government as well as the timely production of management and audited Accounts.

To implement these integrated systems, Relevant Staff from the Local Government attended the production of the accounts in the office of our consultants – Mold Computers and Communications Ltd.

Full installation of the computerized accounting and budgeting systems in the Local Government would follow as soon as approval for the acquisition of the necessary Hardware, Networking and other Logistics is secured and put in place so that the Annual Accounts being maintained in the office of our consultants could be transferred to the Local Government to enable daily processing of transactions and timely production of accounts and reports in the Local Government.



Participants during the production of the Annual Accounts of Sabon Gari Local Government in IPSAS format at Mold Computers and Communication Limited Kaduna.

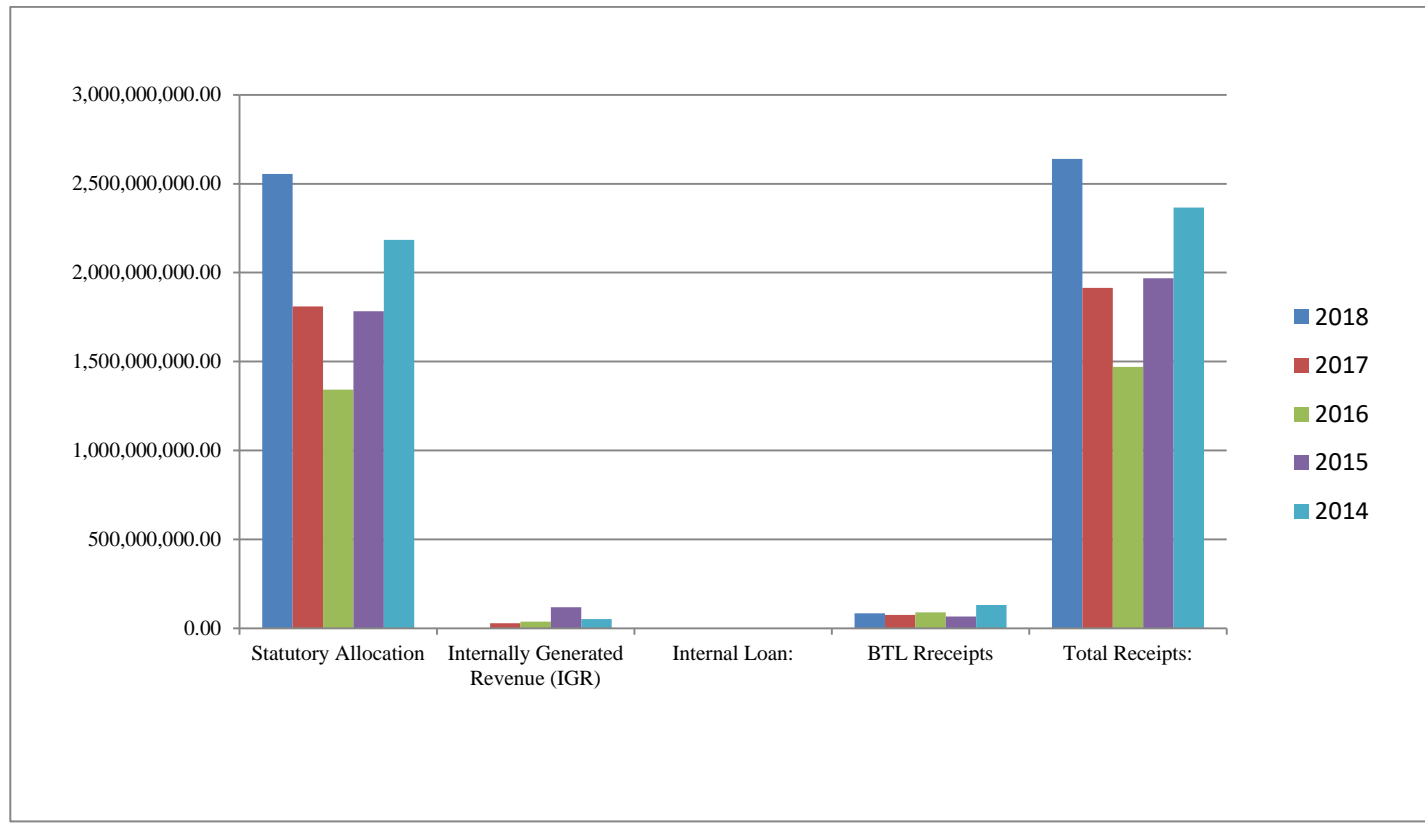
3.1 **CONSOLIDATED FINANCIAL SUMMARY**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>	<b>562,363.90</b>	<b>1,332,579.78</b>	<b>113,016,663.00</b>	<b>113,016,663.00</b>	<b>111,684,083.22-</b>		
<b>RECEIPTS</b>							
Statutory Allocation	1,810,439,440.17	2,554,137,622.36	2,465,461,835.00	2,698,519,791.00	144,382,168.64-	2,134,669,185.00	4,092,801,228.00
Internally Generated Revenue	29,007,427.44	269,000.00	48,556,045.00	48,556,045.00	48,287,045.00-	49,041,606.00	94,468,892.00
Miscellaneous Capital Receipts				151,228,535.00	151,228,535.00-		
BTL Receipts	75,249,770.84	85,048,206.62			85,048,206.62+		
<b>Total Current Year Receipts</b>	<b>1,914,696,638.45</b>	<b>2,639,454,828.98</b>	<b>2,514,017,880.00</b>	<b>2,898,304,371.00</b>	<b>258,849,542.02-</b>	<b>2,183,710,791.00</b>	<b>4,187,270,120.00</b>
<b>Total Projected Funds Available</b>	<b>1,915,259,002.35</b>	<b>2,640,787,408.76</b>	<b>2,627,034,543.00</b>	<b>3,011,321,034.00</b>	<b>370,533,625.24-</b>	<b>2,183,710,791.00</b>	<b>4,187,270,120.00</b>
<b>Recurrent Expenditure: Economic Classification</b>							
Employees Compensation	1,338,501,337.46	987,992,192.39	1,224,283,773.00	1,107,994,815.00	120,002,622.61+	1,327,707,951.00	1,394,093,348.00
Social Benefits	264,313,462.77	403,446,764.01	43,104,000.00	134,753,006.00	268,693,758.01-	45,259,200.00	47,522,159.00
Overhead Costs	133,339,538.50	508,218,644.05	235,768,558.00	472,968,561.00	35,250,083.05-	241,819,785.00	248,914,243.00
Service Wide Vote		110,578,989.00	4,000,000.00	112,964,006.00	2,385,017.00+		
BTL Payments	75,249,770.84	85,048,206.62			85,048,206.62-		
<b>Total Recurrent Expenditure</b>	<b>1,811,404,109.57</b>	<b>2,095,284,796.07</b>	<b>1,507,156,331.00</b>	<b>1,828,680,388.00</b>	<b>266,604,408.07-</b>	<b>1,614,786,936.00</b>	<b>1,690,529,750.00</b>
<b>Capital Expenditure: Programme Classification</b>							
01 Economic Empowerment Through Agriculture		7,880,000.00	8,990,000.00	8,990,000.00	1,110,000.00+	8,990,000.00	8,990,000.00
04 Improvement to Human Health		3,000,000.00	15,000,000.00	35,200,000.00	32,200,000.00+	10,000,000.00	10,000,000.00
05 Enhancing Skills and Knowledge	10,500,000.00	13,700,711.61	43,019,773.00	43,019,773.00	29,319,061.39+	35,000,000.00	35,000,000.00
06 Housing and Urban Development		34,706,512.52	95,430,068.00	103,430,068.00	68,723,555.48+	60,780,124.00	60,780,124.00
09 Environmental Improvement	8,891,000.00	94,375,543.07	155,050,559.00	170,050,559.00	75,675,015.93+	173,050,558.00	173,050,558.00
10 Water Resources and Rural Development		12,000,000.00	13,500,000.00	16,500,000.00	4,500,000.00+		
11 Information Communication & Technology				4,000,000.00	4,000,000.00+		
13 Reform of Government and Governance		45,442,500.00	121,632,812.00	137,932,812.00	92,490,312.00+	30,000,000.00	30,000,000.00
14 Power	11,903,385.00	132,843,673.11	206,450,000.00	244,859,637.00	112,015,963.89+	210,450,000.00	210,450,000.00
17 Road	71,227,928.00	114,478,720.45	460,805,000.00	418,657,797.00	304,179,076.55+	513,805,000.00	513,805,000.00
<b>Total Capital Expenditure by Programme</b>	<b>102,522,313.00</b>	<b>458,427,660.76</b>	<b>1,119,878,212.00</b>	<b>1,182,640,646.00</b>	<b>724,212,985.24+</b>	<b>1,042,075,682.00</b>	<b>1,042,075,682.00</b>
<b>Total Expenditure (Budget Size)</b>	<b>1,913,926,422.57</b>	<b>2,553,712,456.83</b>	<b>2,627,034,543.00</b>	<b>3,011,321,034.00</b>	<b>457,608,577.17+</b>	<b>2,656,862,618.00</b>	<b>2,732,605,432.00</b>
Budget Surplus/(Deficit)	1,332,579.78	87,074,951.93			87,074,951.93+	473,151,827.00	1,454,664,688.00
Financing of Deficit by Borrowing							
<b>Closing Balance</b>	<b>1,332,579.78</b>	<b>87,074,951.93</b>			<b>87,074,951.93+</b>	<b>473,151,827.00</b>	<b>1,454,664,688.00</b>

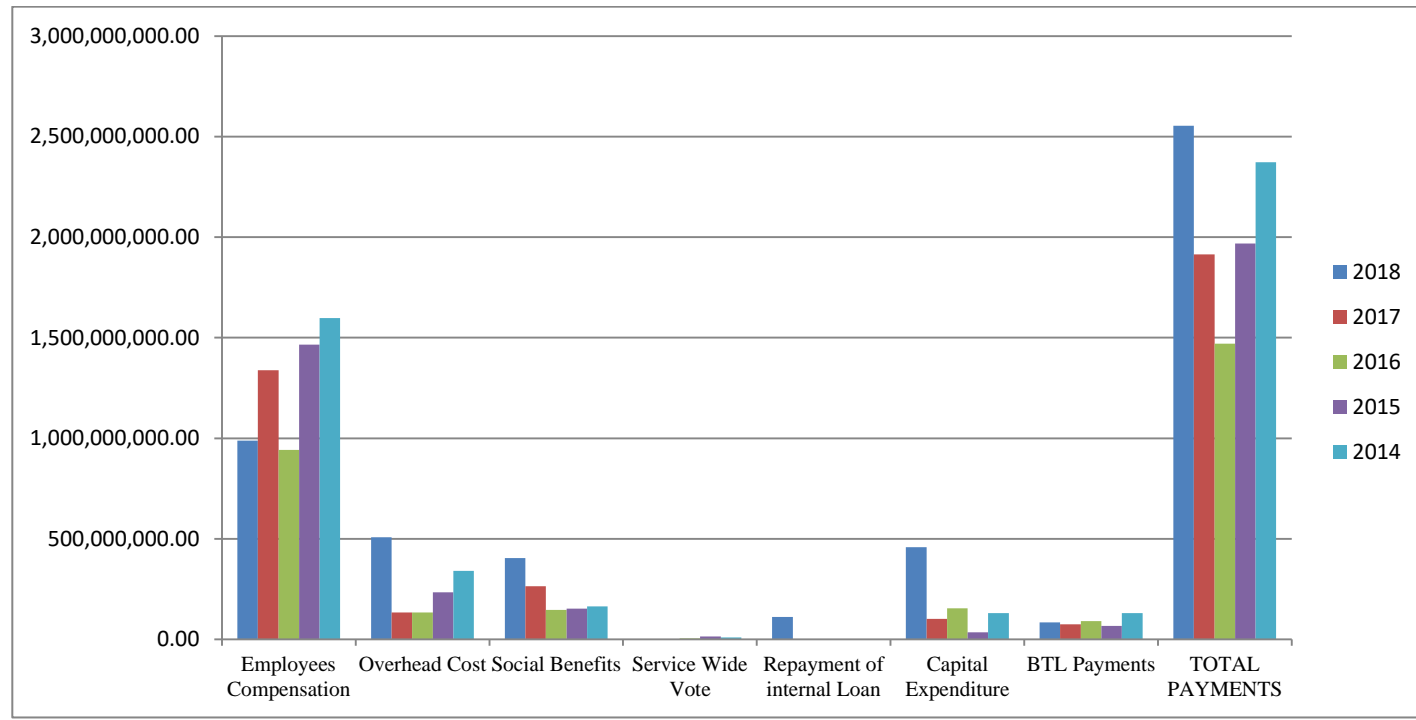
**3.2 FIVE YEARS FINACIAL SUMMARY**

<b>RECIPTS:</b>	<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>
	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>	<b>₦</b>
Statutory Allocation	2,554,137,622.36	1,810,439,440.17	1,343,133,221.60	1,782,688,791.28	2,183,931,074.28
Internally Generated Revenue (IGR)	269,000.00	29,007,427.44	37,150,819.62	118,400,607.94	51,426,709.72
Internal Loan:					
BTL Receipts	85,048,206.62	75,249,770.84	90,631,106.40	66,817,251.61	130,830,132.03
<b>Total Receipts:</b>	<b>2,639,454,828.98</b>	<b>1,914,696,638.45</b>	<b>1,470,915,147.62</b>	<b>1,967,906,650.83</b>	<b>2,366,187,916.03</b>
<b>PAYMENTS:</b>					
Employees Compensation	987,992,192.39	1,338,501,337.46	941,896,053.10	1,464,924,463.55	1,596,895,225.39
Overhead Cost	508,218,644.05	133,339,538.50	133,342,130.00	234,073,501.80	341,169,069.22
Social Benefits	403,446,764.01	264,313,462.77	146,467,425.04	153,422,855.76	163,795,201.40
Service Wide Vote			4,474,987.00	13,699,172.90	9,051,745.00
Repayment of internal Loan	110,578,989.00				
Capital Expenditure	458,427,660.76	102,522,313.00	153,550,304.00	35,202,765.53	130,077,646.60
BTL Payments	85,048,206.62	75,249,770.84	90,631,106.40	66,817,251.61	130,830,132.03
<b>TOTAL PAYMENTS</b>	<b>2,553,712,456.83</b>	<b>1,913,926,422.57</b>	<b>1,470,362,005.54</b>	<b>1,968,140,011.15</b>	<b>2,371,819,019.64</b>
<b>CASH BALANCES</b>					
Net Cash Surplus/(Deficit)	85,742,372.15	770,215.88	553,142.08	(233,360.32)	(5,631,103.61)
Opening Cash Balance	1,332,579.78	562,363.90	9,221.82	242,582.14	5,873,685.75
<b>Closing Cash Balance</b>	<b>87,074,951.93</b>	<b>1,332,579.78</b>	<b>562,363.90</b>	<b>9,221.82</b>	<b>242,582.14</b>

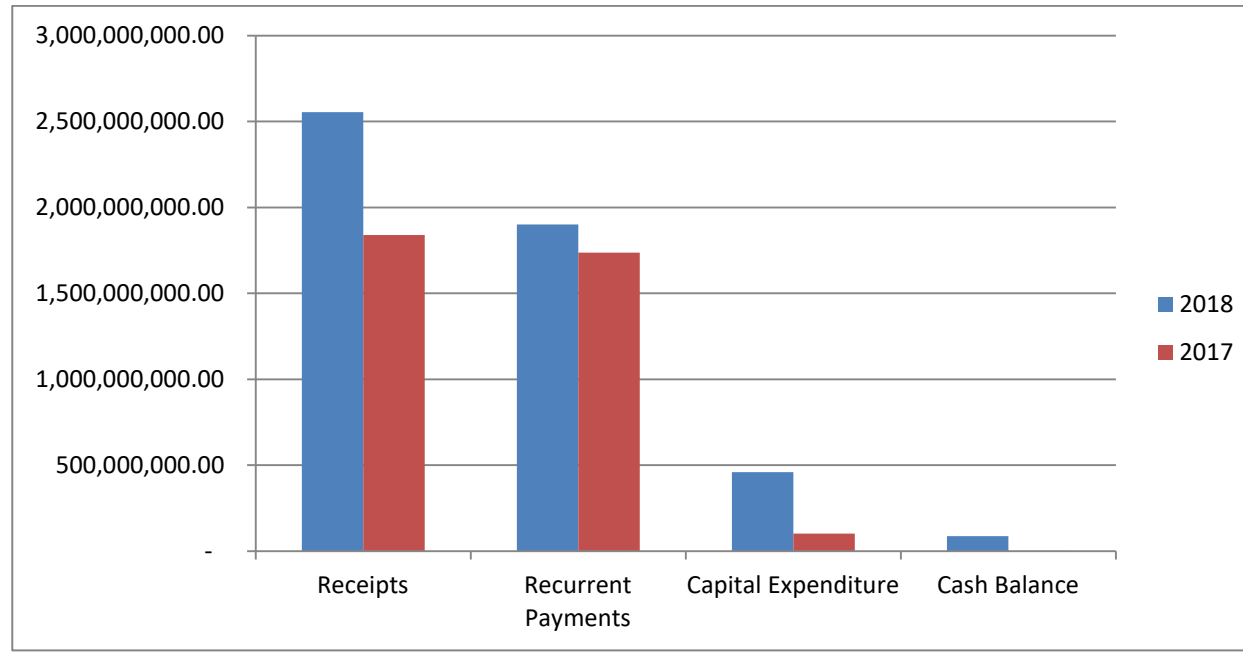
**ACTUAL RECEIPTS FOR 5 YEARS**



**ACTUAL PAYMENTS FOR 5 YEARS**



**ACTUAL RECEIPT AND PAYMENT FOR 2018 AND 2017**



**4.0 STATEMENT OF ACCOUNTING POLICIES**

The accounting policies adopted in the preparation of the financial statements of Sabon Gari Local Government of Kaduna State, which underlie the financial information, are set below:

**4.1 BASIS OF PREPARATION**

The financial statements have been prepared under the historical cost convention using IPSAS Cash basis of accounting. The cash basis of accounting recognizes transactions and events only when cash or cash equivalents are received or paid.

**4.2 ASSETS AND LIABILITIES**

Assets are stated at their net values while Liabilities are recognized in full.

**4.3 CASH AND CASH EQUIVALENTS**

Cash and cash equivalents comprise of current account balances, and placements denominated in Naira and held with commercial banks in Nigeria. Cash equivalents are short term, highly liquid investments which are readily convertible to cash and so near its maturity dates as to present insignificant risks of changes in value.

**4.4 INVESTMENTS**

Shares are stated at cost.

**4.5 CONSOLIDATED REVENUE FUND**

Consolidated Revenue Fund represents the aggregated balance of the revenue and expenditure account after all the recurrent revenue and expenditure for the year have been recognized.

**4.6 CAPITAL DEVELOPMENT FUND**

Capital Development Fund represents the aggregated balance after the capital receipts and capital expenditure for the year have been recognized. It also includes annual transfers from the Consolidated Revenue Fund in line with the amount provided in the annual budget of the Local Government.

**4.7 STATUTORY ALLOCATION**

Statutory allocation is made up of revenue collected on a monthly basis which represents the Local Government's share of the Federation account. The Local Government's share from Federation Account, Share of VAT, Excess Crude receipts etc are all included in Gross Statutory Allocation in the financial statements. Statutory allocations are recognized in the financial statements when received.

**4.8 INDEPENDENT REVENUE AND RECURRENT EXPENDITURE**

Independent Revenue are recurrent revenue generated by the State from Taxes, Licenses, Fees, Fines, Sales, Earnings, Rent on Government Buildings, Rent on Government Land, Repayments, Income from Investments, Reimbursements and other incidental revenue. They are recognized in the financial statements when received. Recurrent expenditure is expenditure on Personnel, Pension, Gratuities, Salaries of Statutory Office Holders, Other overheads and Public Debt Charges. They are recognized in the financial statements of the State when payments are made.

**4.9 CAPITAL COSTS**

Capital costs are recognized in their year of occurrence only

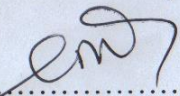


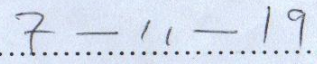
5.0 **RESPONSIBILITY FOR THE FINANCIAL STATEMENTS**

These Financial Statements have been prepared by the Treasurer of **Sabon Gari Local Government** in accordance with the provisions of the Finance (Control and Management) Act 1958 as amended and the Local Government Administration Law 2018 of Kaduna State. The financial statements comply with Generally Accepted Accounting Practice (GAAP). To fulfill accounting and reporting responsibilities the Treasurer is responsible for establishing and maintaining a system of internal controls designed to provide reasonable assurance that the transactions recorded are within statutory authority and properly record the use of all public financial resources by the Local Government Council. To the best of my knowledge this system of Internal Control has operated adequately throughout the reporting period.

Efforts were made to ensure that these financial statements reflect the financial position of the Local Government as at 31<sup>st</sup> December, 2018 and its operation for the year ended on that date.

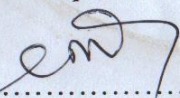
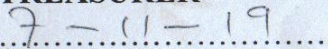
The efforts of all officers of the Final Accounts Unit and other operational units in the Admin and Finance Department and other departments are worthy of mention and recognition in the preparation of this Report.

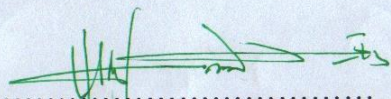
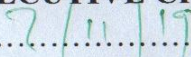
  
.....  
**MOHAMMED HASSAN**  
**TREASURER**

  
.....  
**DATE**

We accept responsibility for the integrity of these financial statements, the information they contain and their compliance with the Finance (Control and Management) Act 1958 as amended.

In our opinion, these financial statements fairly reflect the financial position of Sabon Gari Local Government as at 31st December, 2018, and its operation for the year ended on that date.

  
.....  
**MOHAMMED HASSAN**  
**TREASURER**  
  
.....  
**DATE**

  
.....  
**ENGR. MOHAMMED I. USMAN**  
**EXECUTIVE CHAIRMAN**  
  
.....  
**DATE**

## ***AUDIT CERTIFICATE***

### **RESPECTIVE RESPONSIBILITIES OF THE TREASURER AND THE AUDITOR-GENERAL FOR LOCAL GOVERNMENTS.**

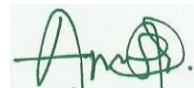
Section 69 of the Local Government administration law 2018 of Kaduna State and section 24 of the Public Finance (control and management) Act 1958 as amended, require the Treasurer of the Local Government to prepare, sign and present to the Auditor-General for Local Governments, statements or abstracts containing the public accounts of Local Governments, showing fully the financial position on the last day of each financial year. My responsibility is to form an independent opinion on the financial statements presented.

### **BASIS OF OPINION**

The financial statements were prepared in accordance with the international public sector accounting standards (IPSAS) cash basis while the Audit was conducted in compliance with section 82 of the Local Government Law 2018 of Kaduna State of Nigeria, and in accordance with International Standards of Supreme Audit Institutions (ISSAI) and generally accepted auditing standards. An audit includes examination on a test basis of evidence relevant to the figures disclosed in the financial statements. The audit was planned and performed to obtain information and explanations considered adequate in order to provide sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements.

### **OPINION**

Having obtained relevant explanations and information required, the financial statements which include cash flow statement, statement of Assets and liabilities, the consolidated revenue fund, the capital development fund and the accompanying notes, in my opinion give a true and fair view of the financial transactions of Sabon Gari Local Government Council of Kaduna State for the year ended 31<sup>st</sup> December, 2018.



**ATIKU MUSA FCNA  
AUDITOR-GENERAL,  
LOCAL GOVERNMENTS,  
KADUNA STATE.**

**STATEMENT NO. 1**  
**CASHFLOW STATEMENT**

	Note	Actual 2018 ₦	Actual 2017 ₦
<b>Cash Flow from Operating Activities:</b>			
Statutory Allocation	1	2,110,807,623.05	1,372,774,740.65
Share of Value Added Tax	2	443,329,999.31	437,664,699.52
Independent Revenue	3	269,000.00	29,007,427.44
<b>Total Receipts</b>		<b>2,554,406,622.36</b>	<b>1,839,446,867.61</b>
<b>Recurrent Payments:</b>			
Employees Compensation	4	987,992,192.39	1,338,501,337.46
Social Benefits	5	403,446,764.01	264,313,462.77
Overhead Cost	6	508,218,644.05	133,339,538.50
CRFC - (Excluding Social Benefits and Public Debt)	7	110,578,989.00	
<b>Total Payments</b>		<b>2,010,236,589.45</b>	<b>1,736,154,338.73</b>
<b>Net Cash Flow from Operating Activities</b>		<b>544,170,032.91</b>	<b>103,292,528.88</b>
<b>Cash Flow from Investing Activities:</b>			
Economic Empowerment Through Agriculture	8	7,880,000.00	
Improvement to Human Health	11	3,000,000.00	
Enhancing Skills and Knowledge	12	13,700,711.61	10,500,000.00
Housing and Urban Development	13	34,706,512.52	
Environmental Improvement	16	94,375,543.07	8,891,000.00
Water Resources and Rural Development	17	12,000,000.00	
Reform of Government and Governance	20	45,442,500.00	
Power	21	132,843,673.11	11,903,385.00
Road	24	114,478,720.45	71,227,928.00
<b>Net Cash Flow from Investing Activities</b>	29	<b>458,427,660.76</b>	<b>102,522,313.00</b>
<b>Cash Flow from Financing Activities:</b>			
<b>Other Cash Movement</b>			
Below-The-Line Receipts	36	85,048,206.62	75,249,770.84
Below-The-Line Payments	37	85,048,206.62	75,249,770.84
<b>Net Movement</b>			
<b>Net Surplus(Deficit) for the Year</b>		<b>85,742,372.15</b>	<b>770,215.88</b>
<b>Opening Balance</b>		<b>1,332,579.78</b>	<b>562,363.90</b>
<b>Closing Balance</b>	38	<b>87,074,951.93</b>	<b>1,332,579.78</b>

**STATEMENT NO. 2**  
**STATEMENT OF ASSETS AND LIABILITIES**

	<b>Note</b>	<b>Actual 2018</b>	<b>Actual 2017</b>
<b>ASSETS:</b>			
Liquid Assets			
Treasuries and Banks	39	87,074,951.93	1,332,579.78
<b>Sub Total</b>		<b>87,074,951.93</b>	<b>1,332,579.78</b>
Investments and Other Assets			
Investments	40	11,555,000.00	11,555,000.00
Unretired Advances	41	36,855,568.00	
<b>Sub Total</b>		<b>48,410,568.00</b>	<b>11,555,000.00</b>
<b>Total Assets</b>		<b>135,485,519.93</b>	<b>12,887,579.78</b>
Public Funds:			
Consolidated Revenue Fund	42	87,074,951.93	1,332,579.78
Capital Development Fund	43		
Other Funds	44	11,555,000.00	11,555,000.00
<b>Sub - Total: Public Funds</b>		<b>98,629,951.93</b>	<b>12,887,579.78</b>
<b>LIABILITIES:</b>			
Liability Over Assets	45	36,855,568.00	
<b>Sub Total: Liabilities</b>		<b>36,855,568.00</b>	
<b>Public Funds + Liabilities</b>		<b>135,485,519.93</b>	<b>12,887,579.78</b>



**STATEMENT NO. 3**  
**STATEMENT OF CONSOLIDATED REVENUE FUND**

	Note	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>		<b>562,363.90</b>	<b>1,332,579.78</b>			<b>1,332,579.78+</b>		
<b>Add: Recurrent Receipts:</b>								
Statutory Allocation		1,249,226,506.16	1,873,379,956.16	1,877,118,962.00	1,877,118,962.00	3,739,005.84-	1,578,690,145.00	3,026,822,615.00
Share of VAT		437,664,699.52	443,329,999.31	569,987,356.00	569,987,356.00	126,657,356.69-	541,728,984.00	1,038,656,977.00
Excess Crude		10,191,357.07	13,504,242.38			13,504,242.38+		
NNPC Refunds			3,241,018.17			3,241,018.17+		
Stabilization Fund Receipts		4,656,635.31						
Refund from Paris Club			151,225,955.10		233,057,956.00	81,832,000.90-		
10% Allocation from State			2,082,900.00	18,355,517.00	18,355,517.00	16,272,617.00-	14,250,056.00	27,321,636.00
Exchange Rate Difference		65,831,854.26	20,201,497.67			20,201,497.67+		
Share of Excess PPT		42,868,387.85						
Share of Forex Equalization			42,597,679.74			42,597,679.74+		
Excess Bank Charges Recovered			4,574,373.83			4,574,373.83+		
<b>Sub Total: Statutory Allocation</b>		<b>1,810,439,440.17</b>	<b>2,554,137,622.36</b>	<b>2,465,461,835.00</b>	<b>2,698,519,791.00</b>	<b>144,382,168.64-</b>	<b>2,134,669,185.00</b>	<b>4,092,801,228.00</b>
Direct Taxes	49			2,500,000.00	2,500,000.00	2,500,000.00-	2,525,000.00	4,863,913.00
Licenses	50	1,005,090.00		6,156,045.00	6,156,045.00	6,156,045.00-	6,217,606.00	11,976,979.00
Rates	51	7,107,340.00		7,000,000.00	7,000,000.00	7,000,000.00-	7,070,000.00	13,618,941.00
Fees	52	229,100.00		24,500,000.00	24,500,000.00	24,500,000.00-	24,745,000.00	47,666,321.00
Fines	53			700,000.00	700,000.00	700,000.00-	707,000.00	1,361,893.00
Sales	54	503,000.00	269,000.00			269,000.00+		
Earnings	55	14,587,760.00		7,700,000.00	7,700,000.00	7,700,000.00-	7,777,000.00	14,980,845.00
Rent on Government Land	57	2,814,700.00						
Miscellaneous	62	2,760,437.44						
<b>Sub-Total: Independent Revenue</b>		<b>29,007,427.44</b>	<b>269,000.00</b>	<b>48,556,045.00</b>	<b>48,556,045.00</b>	<b>48,287,045.00-</b>	<b>49,041,606.00</b>	<b>94,468,892.00</b>
<b>Total Recurrent Receipts</b>		<b>1,839,446,867.61</b>	<b>2,554,406,622.36</b>	<b>2,514,017,880.00</b>	<b>2,747,075,836.00</b>	<b>192,669,213.64-</b>	<b>2,183,710,791.00</b>	<b>4,187,270,120.00</b>
<b>Total Funds Available</b>		<b>1,840,009,231.51</b>	<b>2,555,739,202.14</b>	<b>2,514,017,880.00</b>	<b>2,747,075,836.00</b>	<b>191,336,633.86-</b>	<b>2,183,710,791.00</b>	<b>4,187,270,120.00</b>
<b>Less Recurrent Payments:</b>								
Employees Compensation	63	1,338,501,337.46	987,992,192.39	1,224,283,773.00	1,107,994,815.00	120,002,622.61+	1,327,707,951.00	1,394,093,348.00
Social Benefits	64	264,313,462.77	403,446,764.01	43,104,000.00	134,753,006.00	268,693,758.01-	45,259,200.00	47,522,159.00
Overhead Cost	65	133,339,538.50	471,363,076.05	235,768,558.00	472,968,561.00	1,605,484.95+	241,819,785.00	248,914,243.00
Advances Granted			36,855,568.00			36,855,568.00-		
CRFC - (Excluding Social Benefits and Public Debts)	66		110,578,989.00	4,000,000.00	112,964,006.00	2,385,017.00+		
<b>Total Recurrent Payments</b>		<b>1,736,154,338.73</b>	<b>2,010,236,589.45</b>	<b>1,507,156,331.00</b>	<b>1,828,680,388.00</b>	<b>181,556,201.45-</b>	<b>1,614,786,936.00</b>	<b>1,690,529,750.00</b>
<b>Other Cash Movement</b>								
Below-The-Line Receipts	67	75,249,770.84	85,048,206.62			85,048,206.62+		
Below-The-Line Payments	68	75,249,770.84	85,048,206.62			85,048,206.62-		
<b>Net Movement</b>								
<b>Net Recurrent Funds before Transfers</b>		<b>103,854,892.78</b>	<b>545,502,612.69</b>	<b>1,006,861,549.00</b>	<b>918,395,448.00</b>	<b>372,892,835.31-</b>	<b>568,923,855.00</b>	<b>2,496,740,370.00</b>
<b>Appropriations/Transfers:</b>								
Transfer to Capital Dev Fund		102,522,313.00	458,427,660.76	1,006,861,549.00	918,395,448.00	459,967,787.24+	1,042,075,682.00	1,042,075,682.00
<b>Total Appropriations/Transfers</b>		<b>102,522,313.00</b>	<b>458,427,660.76</b>	<b>1,006,861,549.00</b>	<b>918,395,448.00</b>	<b>459,967,787.24+</b>	<b>1,042,075,682.00</b>	<b>1,042,075,682.00</b>
<b>Closing Balance</b>		<b>1,332,579.78</b>	<b>87,074,951.93</b>			<b>87,074,951.93+</b>	<b>473,151,827.00</b>	<b>1,454,664,688.00</b>

**STATEMENT NO. 4**  
**STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Note	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
		₦	₦	₦	₦	₦	₦	₦
<b>Opening Balance</b>				<b>113,016,663.00</b>	<b>113,016,663.00</b>	<b>113,016,663.00-</b>		
<b>Add: Capital Receipts</b>								
Transfer from Consolidated Revenue		102,522,313.00	458,427,660.76	1,006,861,549.00	918,395,448.00	459,967,787.24-	1,042,075,682.00	1,042,075,682.00
Other Capital Receipts	70				151,228,535.00	151,228,535.00-		
<b>Sub Total: Capital Receipts</b>		<b>102,522,313.00</b>	<b>458,427,660.76</b>	<b>1,006,861,549.00</b>	<b>1,069,623,983.00</b>	<b>611,196,322.24-</b>	<b>1,042,075,682.00</b>	<b>1,042,075,682.00</b>
<b>Total Capital Funds Available</b>		<b>102,522,313.00</b>	<b>458,427,660.76</b>	<b>1,119,878,212.00</b>	<b>1,182,640,646.00</b>	<b>724,212,985.24-</b>	<b>1,042,075,682.00</b>	<b>1,042,075,682.00</b>
<b>Less: Capital Expenditure (Functional Classification)</b>								
General Public Services	71		61,442,500.00	159,732,812.00	180,032,812.00	118,590,312.00+	30,000,000.00	30,000,000.00
Economic Affairs	74	88,303,313.00	255,202,393.56	676,245,000.00	672,507,434.00	417,305,040.44+	733,245,000.00	733,245,000.00
Environmental Protection	75	3,719,000.00	94,375,543.07	155,050,559.00	170,050,559.00	75,675,015.93+	173,050,558.00	173,050,558.00
Housing and Community Development	76		30,706,512.52	70,830,068.00	81,830,068.00	51,123,555.48+	60,780,124.00	60,780,124.00
Health	77		3,000,000.00	15,000,000.00	35,200,000.00	32,200,000.00+	10,000,000.00	10,000,000.00
Education	79	10,500,000.00	13,700,711.61	43,019,773.00	43,019,773.00	29,319,061.39+	35,000,000.00	35,000,000.00
<b>Total Capital Expenditure</b>		<b>102,522,313.00</b>	<b>458,427,660.76</b>	<b>1,119,878,212.00</b>	<b>1,182,640,646.00</b>	<b>724,212,985.24+</b>	<b>1,042,075,682.00</b>	<b>1,042,075,682.00</b>

**NOTES TO CASHFLOW STATEMENT**

	Actual 2018 ₦	Actual 2017 ₦
<b>Note 1 - Statutory Allocation</b>		
25001001/11010001 Statutory Allocation	1,873,379,956.16	1,249,226,506.16
25001001/11010003 Excess Crude	13,504,242.38	10,191,357.07
25001001/11010006 NNPC Refunds	3,241,018.17	
25001001/11010008 Stabilization Fund Receipts		4,656,635.31
25001001/11010009 Refund from Paris Club	151,225,955.10	
25001001/11010011 10% Allocation from State	2,082,900.00	
25001001/11010013 Exchange Rate Difference	20,201,497.67	65,831,854.26
25001001/11000017 Share of Excess PPT		42,868,387.85
20001001/11010019 Share of Forex Equalization	42,597,679.74	
20001001/11010020 Excess Bank Charges Recovered	4,574,373.83	
<b>Total</b>	<b>2,110,807,623.05</b>	<b>1,372,774,740.65</b>
<b>Note 2 - Share of Value Added Tax</b>		
This represent Share of VAT from FAAC	443,329,999.31	437,664,699.52
<b>Note 3 - Independent Revenue</b>		
Licenses		1,005,090.00
Rates		7,107,340.00
Fees		229,100.00
Sales	269,000.00	503,000.00
Earnings		14,587,760.00
Rent on Lands and Other General		2,814,700.00
Miscellaneous Revenue		2,760,437.44
<b>Total</b>	<b>269,000.00</b>	<b>29,007,427.44</b>
<b>Note 4 - Employees Compensation</b>		
Contribution for Primary Teachers Salaries	578,433,695.87	787,681,131.83
Local Government Staff	409,558,496.52	550,820,205.63
<b>Total</b>	<b>987,992,192.39</b>	<b>1,338,501,337.46</b>
<b>Note 4A - Local Government Staff</b>		
Sabon Gari Local Government	409,558,496.52	550,820,205.63
<b>Total</b>	<b>409,558,496.52</b>	<b>550,820,205.63</b>
<b>Note 5 - Social Benefits</b>		
Contribution to Local Government Pension Fund	362,446,764.01	264,313,462.77
Other Pension Requirements	41,000,000.00	
<b>Total</b>	<b>403,446,764.01</b>	<b>264,313,462.77</b>
<b>Note 6 - Overhead Costs</b>		
Transport and Travelling	16,233,516.48	7,483,000.00
Utilities	3,516,000.00	694,322.27
Material and Supplies	49,505,317.31	13,075,500.00
Maintenance Services	15,001,950.00	1,277,200.00
Training	18,190,579.53	22,367,509.08
Other Services	60,373,500.00	20,868,650.00
Consulting & Professional Services	14,480,000.00	2,929,925.95

**Notes to Cash flow Statement – Cont'd**

	Actual 2018	Actual 2017
	₦	₦
Fuel and Lubricants	170,000.00	
Financial Charges	6,496,464.10	3,896,353.68
Miscellaneous Expenses	287,395,748.63	60,272,077.52
Staff Loans and Advances	73,711,136.00	
Local Grants and Contributions		475,000.00
<b>Total</b>	<b>545,074,212.05</b>	<b>133,339,538.50</b>
<b>Note 7 - CRFC (Excluding Social Benefits and Public Debts)</b>		
25001001/22060203 Settlement of Liabilities	110,578,989.00	
<b>Total</b>	<b>110,578,989.00</b>	
<b>Note 8 - Economic Empowerment Through Agriculture</b>		
15001001/23010127/01000004 Purchase of Agrochemical	2,980,000.00	
15001001/23010127/01000008 Purchase of Irrigation Pumps	4,900,000.00	
<b>Total</b>	<b>7,880,000.00</b>	
<b>Note 11 - Improvement to Human Health</b>		
21001001/23010122/04000018 Purchase of Medical Equipment	3,000,000.00	
<b>Total</b>	<b>3,000,000.00</b>	
<b>Note 12 - Enhancing Skills and Knowledge</b>		
17001001/23010124/05000010 Teaching aid material	13,700,711.61	
17001001/23010124/05000011 Purchase of school furniture		10,500,000.00
<b>Total</b>	<b>13,700,711.61</b>	<b>10,500,000.00</b>
<b>Note 13 - Housing and Urban Development</b>		
34001001/23010101/06000009 Purchase of land for staff quarters	16,000,000.00	
34001001/23020104/06000010 Construction/Provision of Residential Buildings	12,399,882.08	
17001001/23020104/06000001 Fencing of Chikali Eidl Praying ground	6,306,630.44	
<b>Total</b>	<b>34,706,512.52</b>	
<b>Note 16 - Environmental Improvement</b>		
34001001/23020118/09000010 Construction of drainage from Tsauni at Hayin Dogo to Leather	94,375,543.07	8,891,000.00
34001001/23020116/09000057 Construction of Drainage Samaru ward	94,375,543.07	
34001001/23020116/09000063 Construction of drainage with culvert both side from Saidu s		3,719,000.00
<b>Total</b>	<b>94,375,543.07</b>	<b>8,891,000.00</b>
<b>Note 17 - Water Resources and Rural Development</b>		
34001001/23020105/10000007 Construction / Provision of Boreholes	12,000,000.00	
<b>Total</b>	<b>12,000,000.00</b>	
<b>Note - 20 Reform of Government and Governance</b>		
25001001/23010112/13000004 Purchase of Furniture for New Local Govt. Secretariat	9,642,500.00	
25001001/23010105/13000013 Purchase of Official Vehicle for Chairman	34,200,000.00	
17001001/23010123/13000006 Fire services equipment	1,600,000.00	
<b>Total</b>	<b>45,442,500.00</b>	



**Notes to Cash flow Statement – Cont'd**

	Actual 2018 ₦	Actual 2017 ₦
<b>Note 21 – Power</b>		
34001001/23020103/14000017 Completion of Rural Electrification of Hayin Gada		8,719,000.00
34001001/23020103/14000042 Repairs of vandalized electrical poles		3,184,385.00
34001001/23020103/14000057 Construction/Provision of Electricity	70,000,000.00	
34001001/23010119/14000058 Purchase and Installation of Transformers	62,843,673.11	
<b>Total</b>	<b>132,843,673.11</b>	<b>11,903,385.00</b>
<b>Note 24 - Road</b>		
34001001/23020114/17000001 Construction of feeder road from Hanwa to Rafin Sidi		9,598,315.50
34001001/23020114/17000003 Construction of feeder road Ang. Gabas and drainage both side		6,541,115.00
34001001/23020114/17000006 Construction of road and 2Nos culvert at Hayin Commander		4,157,500.00
34001001/23020114/17000013 Construction of road from Daraka to Abdu (Habibu rd) Samaru		12,797,316.00
34001001/23030113/17000018 Rehabilitation of road from NEPA to Tinau road through Galad		16,714,500.00
34001001/23020114/17000025 Construction of Road at Dogarawa Central	114,478,720.45	
34001001/23030113/17000037 Repairs of 5km Road at Hanwa Ward		6,023,550.00
34001001/23030113/17000038 Repairs of 5km Road at Muchia Ward		5,797,316.00
34001001/23030113/17000042 Repairs of 5km Road at Basawa Ward		9,598,315.50
<b>Total</b>	<b>114,478,720.45</b>	<b>71,227,928.00</b>
<b>Note 29 - Net Cash Flow from Investing Activities by Sector:</b>		
Capital Expenditure by Economic Sector	389,977,818.71	92,022,313.00
Capital Expenditure by Social Sector	68,449,842.05	10,500,000.00
<b>Total</b>	<b>458,427,660.76</b>	<b>102,522,313.00</b>
<b>Note 29A - Net Cash Flow From Investment Activities by Economic:</b>		
Purchase of Fixed Assets General	148,866,884.72	10,500,000.00
Construction and Provision of Fixed Assets General	309,560,776.04	53,888,631.50
Rehabilitation and Repairs of Fixed Assets General		38,133,681.50
<b>Total - 29A</b>	<b>458,427,660.76</b>	<b>102,522,313.00</b>
<b>Note 29B - Net Cash From Investing Activities by Location</b>		
Hanwa Ward	2,980,000.00	27,334,980.50
Muchia Ward	3,000,000.00	5,797,316.00
Bomo Ward		3,719,000.00
Dogarawa Ward	342,072,117.69	11,903,385.00
Basawa Ward		20,098,315.50
Samaru Ward	110,375,543.07	12,797,316.00
Jama'a Ward		4,157,500.00
Ungwan Gabas Ward		16,714,500.00
<b>Total - 29B</b>	<b>458,427,660.76</b>	<b>102,522,313.00</b>

**Notes to Cash flow Statement – Cont'd**

	Actual	Actual
	2018	2017
	₦	₦
<b>Note 36 - BTL Receipts</b>		
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	9,288,826.97	28,824,480.86
25001001/12150004 Union Deductions	6,794,726.21	1,256,891.95
25001001/12150005 Deposits	20,217,603.56	
25001001/12150006 Loans deduction for Salary Other Deduction for Payroll	9,553,044.00	7,739,238.30
25001001/12150008 10% Contract Retention Fee	3,000,000.00	
25001001/12150000 SIGMA Pension Deduction		4,938,101.04
25001001/12150012 NULGE	3,271,927.41	12,856,652.96
25001001/12150013 MHWU Deductions		687,425.96
25001001/12150014 MHWU Deduction	53,044.00	
25001001/12150020 Sharp Sharp Loan Deduction	4,132,576.31	8,907,993.29
25001001/12150032 NUT Deduction	7,000,539.70	
25001001/12150034 ENDWELL	19,499,629.70	
25001001/12150035 Credit Direct		6,288,241.24
25001001/12150036 National Housing Fund Deduction	2,207,288.76	3,750,745.24
25001001/12150039 AOPSHON	29,000.00	
<b>Total</b>	<b>85,048,206.62</b>	<b>75,249,770.84</b>
<b>Note 37 - Below the Line Payments</b>		
25001001/22080003 Unions Deductions	9,288,826.97	28,824,480.86
25001001/22080004 PAYE Deductions Remittances to BIR	6,794,726.21	1,256,891.95
25001001/22080005 Deposits	20,217,603.56	
25001001/22080006 Loans Deduction for Salary Other Deduction for Payroll	9,553,044.00	7,739,238.30
25001001/22080008 10% Contract Retention Fee	3,000,000.00	
25001001/22080009 SIGMA Pension Deduction		4,938,101.04
25001001/22080012 NULGE Deductions	3,271,927.41	12,856,652.96
25001001/22080013 Medical Union Due		687,425.96
25001001/22080014 MHWU Deduction	53,044.00	
25001001/22080020 Sharp - Sharp Loan Deduction	4,132,576.31	8,907,993.29
25001001/22080032 NUT Deduction	7,000,539.70	
25001001/22080034 ENDWELL Deductions	19,499,629.70	
25001001/22080035 Credit Direct Deduction		6,288,241.24
25001001/22080036 National Housing Fund Deduction	2,207,288.76	3,750,745.24
25001001/22080039 AOPSHON	29,000.00	
<b>Total</b>	<b>85,048,206.62</b>	<b>75,249,770.84</b>
<b>Note 38 - Closing Balance</b>		
20001001/31010116 Zenith Bank - Project Account	13,723,707.90	
20001001/31010100 Zenith Bank - OPS Account	73,351,244.03	1,332,579.78
<b>Sub Total: Cash and Bank</b>	<b>87,074,951.93</b>	<b>1,332,579.78</b>
<b>Total Consolidated Cash &amp; Bank Balances</b>	<b>87,074,951.93</b>	<b>1,332,579.78</b>

**NOTES TO STATEMENT OF ASSETS AND LIABILITIES**

<b>Note 39 - Treasuries and Banks</b>		
Zenith Bank - Project Account	13,723,707.90	
Zenith Bank - OPS Account	73,351,244.03	1,332,579.78
<b>Total</b>	<b>87,074,951.93</b>	<b>1,332,579.78</b>
<b>Note 40 - Investments</b>		
Ikara Food Processing Company	130,000.00	130,000.00
Champion Soap Zaria	100,000.00	100,000.00
Kachia Ginger Processing Company	200,000.00	200,000.00
Urban Development Bank	500,000.00	500,000.00
NUB International Bank Plc	3,000,000.00	3,000,000.00
Makarfi Sugar Industry	1,625,000.00	1,625,000.00
Intercity Bank Plc	3,000,000.00	3,000,000.00
Oceanic Bank Plc	3,000,000.00	3,000,000.00
<b>Total</b>	<b>11,555,000.00</b>	<b>11,555,000.00</b>
<b>Note 41 – Advances (Motor Vehicle Loan)</b>		
Hon. Bello Lawal - Vice Chairman	3,412,224.00	
Hon. K. Hamis mohammed zakariya - Councilor Hanwa Ward	3,040,304.00	
Hon. Ismaila Mustapher - Councilor Basawa Ward	3,040,304.00	
Hon. Yakubu Ibrahim - Councilor Jushi Ward	3,040,304.00	
Hon. Aliyu Shu'aibu - Councilor Chikaji Ward	3,040,304.00	
Hon. Abdullahi Mohammed - Councilor Muchia Ward	3,040,304.00	
Hon. Buhari Dalhatu - Councilor Jama'a Ward	3,040,304.00	
Hon. Sani Musa - Councilor Ang. Gabas Ward	3,040,304.00	
Hon. Ibrahim Muhammed - Councilor Ang. Zabi Ward Ward	3,040,304.00	
Hon. Aminu Yusuf - Councilor Smaru Ward Ward	3,040,304.00	
Hon. Umar Hussaini - Councilor Dogarawa Ward	3,040,304.00	
Hon. Jumare Sambo - Councilor Bumo Ward	3,040,304.00	
<b>Total</b>	<b>36,855,568.00</b>	
<b>Note 42 - Consolidated Revenue Fund</b>		
Opening Balance	1,332,579.78	562,363.90
Add/(Less) Net Recurrent Surplus/(Deficit)	85,742,372.15	770,215.88
<b>Closing Balance</b>	<b>87,074,951.93</b>	<b>1,332,579.78</b>
<b>Note 43 - Capital Development Fund</b>		
Opening Balance	-	-
Add/(Less) Net Capital Surplus/(Deficit)	-	-
<b>Closing Balance</b>	<b>-</b>	<b>-</b>
<b>Note 44 - Other Funds</b>		
Other Funds	11,555,000.00	11,555,000.00
<b>Total</b>	<b>11,555,000.00</b>	<b>11,555,000.00</b>
<b>Note 45 - Liability Over Assets</b>		
Liability Over Assets	36,855,568.00	
<b>Total</b>	<b>36,855,568.00</b>	

**NOTES TO STATEMENT OF CONSOLIDATED REVENUE FUND**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 50 - Licenses</b>							
Radio/Television Station License			1,300,000.00	1,300,000.00	1,300,000.00-	1,313,000.00	2,529,233.00
Bicycle License			1,856,045.00	1,856,045.00	1,856,045.00-	1,874,606.00	3,611,057.00
Hawker's Permit	943,090.00						
Liquor License	62,000.00						
Kiosk License			3,000,000.00	3,000,000.00	3,000,000.00-	3,030,000.00	5,836,689.00
<b>Total</b>	<b>1,005,090.00</b>		<b>6,156,045.00</b>	<b>6,156,045.00</b>	<b>6,156,045.00-</b>	<b>6,217,606.00</b>	<b>11,976,979.00</b>
<b>Note 51 - Rates</b>							
Tenement Rate	7,107,340.00		7,000,000.00	7,000,000.00	7,000,000.00-	7,070,000.00	13,618,941.00
<b>Total</b>	<b>7,107,340.00</b>		<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>7,000,000.00-</b>	<b>7,070,000.00</b>	<b>13,618,941.00</b>
<b>Note 52 - Fees</b>							
Slaughter Fees			1,700,000.00	1,700,000.00	1,700,000.00-	1,717,000.00	3,307,456.00
Naming of Street Registration Fees			2,500,000.00	2,500,000.00	2,500,000.00-	2,525,000.00	4,863,913.00
Night Soil Disposal/Deport Fees			750,000.00	750,000.00	750,000.00-	757,500.00	1,459,175.00
Marriage/Divorce Fees	57,000.00		1,800,000.00	1,800,000.00	1,800,000.00-	1,818,000.00	3,502,009.00
Customary Right of Occupancy Fees			3,000,000.00	3,000,000.00	3,000,000.00-	3,030,000.00	5,836,689.00
Billboard Advertisement Fees	172,100.00		1,500,000.00	1,500,000.00	1,500,000.00-	1,515,000.00	2,918,350.00
Survey Fees			4,000,000.00	4,000,000.00	4,000,000.00-	4,040,000.00	7,782,252.00
Parking Fees			2,500,000.00	2,500,000.00	2,500,000.00-	2,525,000.00	4,863,913.00
On and Off Liquor Fees			3,500,000.00	3,500,000.00	3,500,000.00-	3,535,000.00	6,809,476.00
Religious Places Establishment Fees			2,500,000.00	2,500,000.00	2,500,000.00-	2,525,000.00	4,863,913.00
Domestic Animal Fee			750,000.00	750,000.00	750,000.00-	757,500.00	1,459,175.00
<b>Total</b>	<b>229,100.00</b>		<b>24,500,000.00</b>	<b>24,500,000.00</b>	<b>24,500,000.00-</b>	<b>24,745,000.00</b>	<b>47,666,321.00</b>
<b>Note 53 - Fines</b>							
Fine on Obstruction			700,000.00	700,000.00	700,000.00-	707,000.00	1,361,893.00
<b>Total</b>			<b>700,000.00</b>	<b>700,000.00</b>	<b>700,000.00-</b>	<b>707,000.00</b>	<b>1,361,893.00</b>
<b>Note 54 - Sales</b>							
Sales of Indigene Certificate	503,000.00	269,000.00			269,000.00+		
<b>Total</b>	<b>503,000.00</b>	<b>269,000.00</b>			<b>269,000.00+</b>		
<b>Note 55 - Earnings</b>							
Earning from Other Commercial Undertakings			1,500,000.00	1,500,000.00	1,500,000.00-	1,515,000.00	2,918,350.00
Earning from Market	4,872,360.00		4,500,000.00	4,500,000.00	4,500,000.00-	4,545,000.00	8,755,039.00
Earning from Motor Park	9,715,400.00		1,700,000.00	1,700,000.00	1,700,000.00-	1,717,000.00	3,307,456.00
<b>Total</b>	<b>14,587,760.00</b>		<b>7,700,000.00</b>	<b>7,700,000.00</b>	<b>7,700,000.00-</b>	<b>7,777,000.00</b>	<b>14,980,845.00</b>
<b>Note 57 - Rent on Government Lands</b>							
Ground Rent	2,814,700.00						
<b>Total</b>	<b>2,814,700.00</b>						

**Notes to Statement Of Consolidated Revenue Fund – Cont'd**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 62 - Miscellaneous</b>							
Recovery of Loses and Overpayment	2,110,437.44						
Unclaimed Deposit	650,000.00						
<b>Total</b>	<b>2,760,437.44</b>						
<b>Note 63 - Employee Compensation</b>							
Admin & Finance Department	487,073,595.01	233,888,955.55	199,087,315.00	317,217,259.00	83,328,303.45+	209,041,680.00	219,493,764.00
Department of Education and Social Development						924,509,780.00	970,735,269.00
Department of Primary Health Care	63,746,610.62	175,669,540.97	184,910,944.00	184,910,944.00	9,241,403.03+	194,156,491.00	203,864,315.00
Contribution to Primary Education	787,681,131.83	578,433,695.87	840,285,514.00	605,866,612.00	27,432,916.13+		
<b>Total</b>	<b>1,338,501,337.46</b>	<b>987,992,192.39</b>	<b>1,224,283,773.00</b>	<b>1,107,994,815.00</b>	<b>120,002,622.61+</b>	<b>1,327,707,951.00</b>	<b>1,394,093,348.00</b>
<b>Note 64 - Social Benefits</b>							
Contribution to Local Government Pension Fund	264,313,462.77	362,446,764.01	39,909,000.00	81,891,003.00	280,555,761.01-	41,904,450.00	43,999,672.00
Severance Gratuity			3,195,000.00	10,880,000.00	10,880,000.00+	3,354,750.00	3,522,487.00
Other Pension Requirement		41,000,000.00		41,982,003.00	982,003.00+		
<b>Total</b>	<b>264,313,462.77</b>	<b>403,446,764.01</b>	<b>43,104,000.00</b>	<b>134,753,006.00</b>	<b>268,693,758.01-</b>	<b>45,259,200.00</b>	<b>47,522,159.00</b>
<b>Note 65 - Overhead Cost</b>							
Office of the Chairman	40,032,383.52						
Admin & Finance Department	23,170,009.08	247,892,463.57	156,782,558.00	248,032,561.00	140,097.43+	163,050,885.00	171,203,428.00
Department of Agriculture & Forestry	7,080,350.00	7,860,000.00	5,000,000.00	8,000,000.00	140,000.00+	5,250,000.00	5,512,500.00
Department of Finance	9,656,879.63	36,855,568.00			36,855,568.00-		
Department of Works and Infrastructure	2,258,422.27	26,038,950.00	23,262,000.00	26,262,000.00	223,050.00+	21,800,100.00	22,890,105.00
Department of Planning Research & Statistics	3,590,000.00						
Department of Education and Social Development	37,898,888.00	149,068,036.48	39,494,000.00	149,844,000.00	775,963.52+	39,927,300.00	36,927,135.00
Department of Primary Health Care	9,652,606.00	40,503,626.00	11,230,000.00	40,830,000.00	326,374.00+	11,791,500.00	12,381,075.00
<b>Total</b>	<b>133,339,538.50</b>	<b>508,218,644.05</b>	<b>235,768,558.00</b>	<b>472,968,561.00</b>	<b>35,250,083.05-</b>	<b>241,819,785.00</b>	<b>248,914,243.00</b>
<b>Note 66 - CRFC (Excluding Social Benefits and Public Debts)</b>							
Settlement of Liabilities		110,578,989.00	4,000,000.00	112,964,006.00	2,385,017.00+		
<b>Total</b>		<b>110,578,989.00</b>	<b>4,000,000.00</b>	<b>112,964,006.00</b>	<b>2,385,017.00+</b>		
<b>Note 67 - BTL Receipts</b>							
PAYE Taxes due to State Board of Internal Revenue	28,824,480.86	9,288,826.97			9,288,826.97+		
Union Deductions	1,256,891.95	6,794,726.21			6,794,726.21+		
Deposits		20,217,603.56			20,217,603.56+		
Loans deduction for Salary Other Deduction for Payroll	7,739,238.30	9,553,044.00			9,553,044.00+		
10% Contract Retention Fee		3,000,000.00			3,000,000.00+		
SIGMA Pension Deduction	4,938,101.04						
NULGE	12,856,652.96	3,271,927.41			3,271,927.41+		
MHWU Deductions	687,425.96						
MHWU Deduction		53,044.00			53,044.00+		
Sharp - Sharp Loan Deduction	8,907,993.29	4,132,576.31			4,132,576.31+		
NUT Deduction		7,000,539.70			7,000,539.70+		
ENDWELL		19,499,629.70			19,499,629.70+		

**Notes to Statement Of Consolidated Revenue Fund – Cont’d**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
Credit Direct	6,288,241.24						
National Housing Fund Deduction	3,750,745.24	2,207,288.76			2,207,288.76+		
AOPSHON		29,000.00			29,000.00+		
<b>Total</b>	<b>75,249,770.84</b>	<b>85,048,206.62</b>			<b>85,048,206.62+</b>		
<b>Note 68 - Below the Line Payments</b>							
Unions Deductions	28,824,480.86	9,288,826.97			9,288,826.97-		
PAYE Deductions Remittances to BIR	1,256,891.95	6,794,726.21			6,794,726.21-		
Deposits		20,217,603.56			20,217,603.56-		
Loans Deduction for Salary Other Deduction for Payroll	7,739,238.30	9,553,044.00			9,553,044.00-		
10% Contract Retention Fee		3,000,000.00			3,000,000.00-		
SIGMA Pension Deduction	4,938,101.04						
NULGE Deductions	12,856,652.96	3,271,927.41			3,271,927.41-		
Medical Union Due	687,425.96						
MHWU Deduction		53,044.00			53,044.00-		
Sharp - Sharp Loan Deduction	8,907,993.29	4,132,576.31			4,132,576.31-		
NUT Deduction		7,000,539.70			7,000,539.70-		
ENDWELL Deductions		19,499,629.70			19,499,629.70-		
Credit Direct Deduction	6,288,241.24						
National Housing Fund Deduction	3,750,745.24	2,207,288.76			2,207,288.76-		
AOPSHON		29,000.00			29,000.00-		
<b>Total</b>	<b>75,249,770.84</b>	<b>85,048,206.62</b>			<b>85,048,206.62-</b>		

**NOTES TO STATEMENT OF CAPITAL DEVELOPMENT FUND**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>Note 70 - Other Capital Receipts</b>							
25001001/14020203 Paris Club Debt Recovery				151,228,535.00	151,228,535.00-		
<b>Total</b>				<b>151,228,535.00</b>	<b>151,228,535.00-</b>		
<b>Note 71 - General Public Services</b>							
25001001/23020127/11000001 Construction/Provision of ICT Infrastructure				4,000,000.00	4,000,000.00+		
25001001/23010112/13000004 Purchase of Furniture for New Local Govt. Secretariat		9,642,500.00	20,050,000.00	40,050,000.00	30,407,500.00+		
25001001/23010105/13000013 Purchase of Official Vehicle for Chairman		34,200,000.00	31,500,000.00	34,500,000.00	300,000.00+		
25001001/23010114/13000014 Purchase of 2No Desktops printers photocopier generator			960,000.00	260,000.00	260,000.00+		
34001001/23010101/06000009 Purchase of land for staff quarters		16,000,000.00	38,100,000.00	38,100,000.00	22,100,000.00+		
34001001/23030121/13000002 General renovation of SUBEB Office			39,122,812.00	39,122,812.00	39,122,812.00+		
17001001/23010123/13000006 Fire services equipment		1,600,000.00	30,000,000.00	24,000,000.00	22,400,000.00+	30,000,000.00	30,000,000.00
<b>Total</b>		<b>61,442,500.00</b>	<b>159,732,812.00</b>	<b>180,032,812.00</b>	<b>118,590,312.00+</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>
<b>Note 74 - Economic Affairs</b>							
15001001/23010127/01000004 Purchase of Agrochemical		2,980,000.00	3,000,000.00	3,000,000.00	20,000.00+	3,000,000.00	3,000,000.00
15001001/23010127/01000008 Purchase of Irrigation Pumps		4,900,000.00	5,000,000.00	5,000,000.00	100,000.00+	5,000,000.00	5,000,000.00
15001001/23020113/01000015 Establishment of fruit nursery			990,000.00	990,000.00	990,000.00+	990,000.00	990,000.00
34001001/23020118/09000010 Construction of drainage from Tsauni at Hayin Dogo to Leathe	5,172,000.00						
34001001/23020103/14000013 Electrification of Duta-Dufa Village				105,990,531.00	105,990,531.00+		
34001001/23020103/14000017 Completion of Rural Electrification of Hayin Gada	8,719,000.00						
34001001/23020103/14000042 Repairs of vandalised electrical poles	3,184,385.00						
34001001/23010119/14000056 Purchase of Power Generator ( Mai kano )			6,000,000.00				
34001001/23020103/14000057 Construction/Provision of Electricity		70,000,000.00	74,250,000.00	74,250,000.00	4,250,000.00+	74,250,000.00	74,250,000.00
34001001/23010119/14000058 Purchase and Installation of Transformers		62,843,673.11	126,200,000.00	64,619,106.00	1,775,432.89+	136,200,000.00	136,200,000.00
34001001/23020114/17000001 Construction of feeder road from Hanwa to Rafin Sidi	9,598,315.50						
34001001/23020114/17000003 Construction of feeder road Ang. Gabas and drainage both side	6,541,115.00						
34001001/23020114/17000006 Construction of road and 2Nos culvert at Hayin Commander	4,157,500.00						
34001001/23020114/17000012 Construction of Asphaltic Road From Aminu Road Junction Down				151,228,535.00	151,228,535.00+		
34001001/23020114/17000013 Construction of road from Daraka to Abdu (Habibu rd) Samaru	12,797,316.00						
34001001/23030113/17000018 Rehabilitation of road from NEPA to Tinau road through Galad	16,714,500.00						
34001001/23020114/17000025 Construction of Road at Dogarawa Central		114,478,720.45	228,100,000.00	188,300,000.00	73,821,279.55+	277,100,000.00	277,100,000.00
34001001/23030113/17000037 Repairs of 5km Road at Hanwa Ward	6,023,550.00						
34001001/23030113/17000038 Repairs of 5km Road at Muchia Ward	5,797,316.00						
34001001/23030113/17000042 Repairs of 5km Road at Basawa Ward	9,598,315.50						
34001001/23030113/17000049 Rehabilitation/Repairs - Roads			136,650,000.00	52,970,655.00	52,970,655.00+	135,650,000.00	135,650,000.00
34001001/23020114/17000050 Construction of Culvert			96,055,000.00	26,158,607.00	26,158,607.00+	101,055,000.00	101,055,000.00
<b>Total</b>	<b>88,303,313.00</b>	<b>255,202,393.56</b>	<b>676,245,000.00</b>	<b>672,507,434.00</b>	<b>417,305,040.44+</b>	<b>733,245,000.00</b>	<b>733,245,000.00</b>
<b>Note 75 - Environmental Protection</b>							
34001001/23020116/09000057 Construction of Drainage Samaru ward		94,375,543.07	155,050,559.00	170,050,559.00	75,675,015.93+	173,050,558.00	173,050,558.00
34001001/23020116/09000063 Construction of drainage with culvert both side from Saidu s	3,719,000.00						
<b>Total</b>	<b>3,719,000.00</b>	<b>94,375,543.07</b>	<b>155,050,559.00</b>	<b>170,050,559.00</b>	<b>75,675,015.93+</b>	<b>173,050,558.00</b>	<b>173,050,558.00</b>
<b>Note 76 - Housing and Community Development</b>							
34001001/23020104/06000010 Construction/Provision of Residential Buildings		12,399,882.08	40,150,000.00	40,150,000.00	27,750,117.92+	30,100,000.00	30,100,000.00
34001001/23020104/06000011 Construction of Fertilizer Store			17,180,068.00	13,980,068.00	13,980,068.00+	30,680,124.00	30,680,124.00
34001001/23020105/10000007 Construction / Provision of Boreholes		12,000,000.00	13,500,000.00	13,500,000.00	1,500,000.00+		

**Notes to Statement Of Capital Development Fund – Cont'd**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
17001001/23020104/06000001 Fencing of Chikali Eidl Praying ground		6,306,630.44		8,000,000.00	1,693,369.56+		
17001001/23020104/06000003 Fencing of Jama'a Ward grave Yard				3,200,000.00	3,200,000.00+		
17001001/23020105/10000001 SHAWN 1				3,000,000.00	3,000,000.00+		
<b>Total</b>		<b>30,706,512.52</b>	<b>70,830,068.00</b>	<b>81,830,068.00</b>	<b>51,123,555.48+</b>	<b>60,780,124.00</b>	<b>60,780,124.00</b>
<b>Note 77 - Health</b>							
21001001/23030126/04000012 Contribution to Primary Health Care Agency			10,000,000.00	7,400,000.00	7,400,000.00+	10,000,000.00	10,000,000.00
21001001/23010122/04000018 Purchase of Medical Equipment		3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+		
21001001/23020106/04000019 Construction of Maternity Ward at 'Yan Ayaba Clinic				9,100,000.00	9,100,000.00+		
21001001/23020106/04000020 Repairs/Renovation of health Clinic at Tohu Zabi Ward				13,700,000.00	13,700,000.00+		
<b>Total</b>		<b>3,000,000.00</b>	<b>15,000,000.00</b>	<b>35,200,000.00</b>	<b>32,200,000.00+</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>
<b>Note 79 - Education</b>							
34001001/23030106/05000001 Renovation of GRA Model Primary School			8,019,773.00	8,019,773.00	8,019,773.00+		
17001001/23010124/05000010 Teaching aid material		13,700,711.61	35,000,000.00	35,000,000.00	21,299,288.39+	35,000,000.00	35,000,000.00
17001001/23010124/05000011 Purchase of school furniture	10,500,000.00						
<b>Total</b>	<b>10,500,000.00</b>	<b>13,700,711.61</b>	<b>43,019,773.00</b>	<b>43,019,773.00</b>	<b>29,319,061.39+</b>	<b>35,000,000.00</b>	<b>35,000,000.00</b>



**SCHEDULE OF RECURRENT REVENUE**

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Revised Budget 2018 ₦	Variance 2018 ₦	Proposed Budget 2019 ₦	Proposed Budget 2020 ₦
<b>STATUTORY ALLOCATION</b>							
<b>25001001 - Department of Admin. and Finance</b>							
25001001/11010001 Statutory Allocation	1,249,226,506.16	1,873,379,956.16	1,877,118,962.00	1,877,118,962.00	3,739,005.84-	1,578,690,145.00	3,026,822,615.00
25001001/11010002 Share of VAT	437,664,699.52	443,329,999.31	569,987,356.00	569,987,356.00	126,657,356.69-	541,728,984.00	1,038,656,977.00
25001001/11010003 Excess Crude	10,191,357.07	13,504,242.38			13,504,242.38+		
25001001/11010006 NNPC Refunds		3,241,018.17			3,241,018.17+		
25001001/11010008 Stabilization Fund Receipts	4,656,635.31						
25001001/11010009 Refund from Paris Club		151,225,955.10		233,057,956.00	81,832,000.90-		
25001001/11010011 10% Allocation from State		2,082,900.00	18,355,517.00	18,355,517.00	16,272,617.00-	14,250,056.00	27,321,636.00
25001001/11010013 Exchange Rate Difference	65,831,854.26	20,201,497.67			20,201,497.67+		
25001001/11000017 Share of Excess PPT	42,868,387.85						
20001001/11010019 Share of Forex Equalization		42,597,679.74			42,597,679.74+		
20001001/11010020 Excess Bank Charges Recovered		4,574,373.83			4,574,373.83+		
<b>Total</b>	<b>1,810,439,440.17</b>	<b>2,554,137,622.36</b>	<b>2,465,461,835.00</b>	<b>2,159,415,953.00</b>	<b>394,721,669.36+</b>	<b>2,134,669,185.00</b>	<b>4,092,801,228.00</b>
<b>LICENSES</b>							
<b>25001001 - Department of Admin. and Finance</b>							
25001001/12020005 Radio/Television Station License			1,300,000.00	1,300,000.00	1,300,000.00-	1,313,000.00	2,529,233.00
25001001/12020012 Bicycle License			1,856,045.00	1,856,045.00	1,856,045.00-	1,874,606.00	3,611,057.00
25001001/12020020 Hawker's Permit	943,090.00						
25001001/12020031 Liquor License	62,000.00						
25001001/12020033 Kiosk License			3,000,000.00	3,000,000.00	3,000,000.00-	3,030,000.00	5,836,689.00
<b>Total</b>	<b>1,005,090.00</b>		<b>6,156,045.00</b>	<b>6,156,045.00</b>	<b>6,156,045.00-</b>	<b>6,217,606.00</b>	<b>11,976,979.00</b>
<b>RATES</b>							
<b>25001001 - Department of Admin. and Finance</b>							
25001001/12030001 Tenement Rate	7,107,340.00		7,000,000.00	7,000,000.00	7,000,000.00-	7,070,000.00	13,618,941.00
<b>Total</b>	<b>7,107,340.00</b>		<b>7,000,000.00</b>	<b>7,000,000.00</b>	<b>7,000,000.00-</b>	<b>7,070,000.00</b>	<b>13,618,941.00</b>
<b>FEES</b>							
<b>25001001 - Department of Admin. and Finance</b>							
25001001/12040003 Slaughter Fees			1,700,000.00	1,700,000.00	1,700,000.00-	1,717,000.00	3,307,456.00
25001001/12040006 Naming of Street Registration Fees			2,500,000.00	2,500,000.00	2,500,000.00-	2,525,000.00	4,863,913.00
25001001/12040010 Night Soil Disposal/Deport Fees			750,000.00	750,000.00	750,000.00-	757,500.00	1,459,175.00
25001001/12040018 Marriage/Divorce Fees	57,000.00		1,800,000.00	1,800,000.00	1,800,000.00-	1,818,000.00	3,502,009.00
25001001/12040031 Customary Right of Occupancy Fees			3,000,000.00	3,000,000.00	3,000,000.00-	3,030,000.00	5,836,689.00
25001001/12040036 Billboard Advertisement Fees	172,100.00		1,500,000.00	1,500,000.00	1,500,000.00-	1,515,000.00	2,918,350.00
25001001/12040038 Survey Fees			4,000,000.00	4,000,000.00	4,000,000.00-	4,040,000.00	7,782,252.00
25001001/12040054 Parking Fees			2,500,000.00	2,500,000.00	2,500,000.00-	2,525,000.00	4,863,913.00
25001001/12040074 On and Off Liquor Fees			3,500,000.00	3,500,000.00	3,500,000.00-	3,535,000.00	6,809,476.00
25001001/12040075 Religious Places Establishment Fees			2,500,000.00	2,500,000.00	2,500,000.00-	2,525,000.00	4,863,913.00
25001001/12040098 Domestic Animal Fee			750,000.00	750,000.00	750,000.00-	757,500.00	1,459,175.00
<b>Total</b>	<b>229,100.00</b>		<b>24,500,000.00</b>	<b>24,500,000.00</b>	<b>24,500,000.00-</b>	<b>24,745,000.00</b>	<b>47,666,321.00</b>
<b>FINES</b>							

**Schedule of Recurrent Revenue – Cont'd**

	Actual 2017 ₦	Actual 2018 ₦	Budget 2018 ₦	Revised Budget 2018 ₦	Variance 2018 ₦	Proposed Budget 2019 ₦	Proposed Budget 2020 ₦
<b>25001001 - Department of Admin. and Finance</b>							
25001001/12050005 Fine on Obstruction			700,000.00	700,000.00	700,000.00-	707,000.00	1,361,893.00
<b>Total</b>			<b>700,000.00</b>	<b>700,000.00</b>	<b>700,000.00-</b>	<b>707,000.00</b>	<b>1,361,893.00</b>
<b>SALES</b>							
<b>25001001 - Department of Admin. and Finance</b>							
25001001/12060018 Sales of Indigene Certificate	503,000.00	269,000.00			269,000.00+		
<b>Total</b>	<b>503,000.00</b>	<b>269,000.00</b>			<b>269,000.00+</b>		
<b>EARNINGS</b>							
<b>25001001 - Department of Admin. and Finance</b>							
25001001/12070011 Earning from Other Commercial Undertakings			1,500,000.00	1,500,000.00	1,500,000.00-	1,515,000.00	2,918,350.00
25001001/12070012 Earning from Market	4,872,360.00		4,500,000.00	4,500,000.00	4,500,000.00-	4,545,000.00	8,755,039.00
25001001/12070013 Earning from Motor Park	9,715,400.00		1,700,000.00	1,700,000.00	1,700,000.00-	1,717,000.00	3,307,456.00
<b>Total</b>	<b>14,587,760.00</b>		<b>7,700,000.00</b>	<b>7,700,000.00</b>	<b>7,700,000.00-</b>	<b>7,777,000.00</b>	<b>14,980,845.00</b>
<b>RENT ON LAND AND OTHER PROPERTIES</b>							
<b>25001001 - Department of Admin. and Finance</b>							
25001001/12090007 Ground Rent	2,814,700.00						
<b>Total</b>	<b>2,814,700.00</b>						
<b>MISCELLANEOUS</b>							
<b>25001001 - Department of Admin. and Finance</b>							
25001001/12140001 Recovery of Loses and Overpayment	2,110,437.44						
25001001/12140003 Unclaimed Deposit	650,000.00						
<b>Total</b>	<b>2,760,437.44</b>						
<b>BELOW THE LINE RECEIPTS</b>							
<b>25001001 - Department of Admin. and Finance</b>							
25001001/12150003 PAYE Taxes due to State Board of Internal Revenue	28,824,480.86	9,288,826.97			9,288,826.97+		
25001001/12150004 Union Deductions	1,256,891.95	6,794,726.21			6,794,726.21+		
25001001/12150005 Deposits		20,217,603.56			20,217,603.56+		
25001001/12150006 Loans deduction for Salary Other Deduction for Payroll	7,739,238.30	9,553,044.00			9,553,044.00+		
25001001/12150008 10% Contract Retention Fee		3,000,000.00			3,000,000.00+		
25001001/12150000 SIGMA Pension Deduction	4,938,101.04						
25001001/12150012 NULGE	12,856,652.96	3,271,927.41			3,271,927.41+		
25001001/12150013 MHWU Deductions	687,425.96						
25001001/12150014 NANM Deductions		53,044.00			53,044.00+		
25001001/12150020 Sharp Sharp Loan Deduction	8,907,993.29	4,132,576.31			4,132,576.31+		
25001001/12150032 NUT		7,000,539.70			7,000,539.70+		
25001001/12150034 ENDWELL		19,499,629.70			19,499,629.70+		
25001001/12150035 Credit Direct	6,288,241.24						
25001001/12150036 National Housing Fund Deduction	3,750,745.24	2,207,288.76			2,207,288.76+		
25001001/12150039 AOPSHON		29,000.00			29,000.00+		
<b>Total</b>	<b>75,249,770.84</b>	<b>85,048,206.62</b>			<b>85,048,206.62+</b>		

**SCHEDULE PERSONNEL AND OVERHEAD COST**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget 2018	2018	Budget 2019	Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>11001001 - OFFICE OF THE CHAIRMAN</b>							
11001001/22020102 Local Travel and Transport - Others	7,483,000.00						
11001001/22020604 Security Vote (Including Operations)	5,630,000.00						
11001001/22020606 Physical Security Vote	14,488,650.00						
11001001/22021001 Refreshment & Meals	1,999,500.00						
11001001/22021034 Benefit to Elected/Appointed Officials	6,940,233.52						
11001001/22021035 Local Government Election	3,491,000.00						
<b>Sub Total Overhead Cost</b>	<b>40,032,383.52</b>						
<b>Total Recurrent Expenditure</b>	<b>40,032,383.52</b>						
<b>DEPARTMENT OF ADMIN. AND FINANCE</b>							
25001001/21010101 Basic Salary	376,078,595.01	233,888,955.55	199,087,315.00	317,217,259.00	83,328,303.45+	209,041,680.00	219,493,764.00
25001001/21010104 Salary Arrears	110,995,000.00						
<b>Sub Total - Personnel Cost</b>	<b>487,073,595.01</b>	<b>233,888,955.55</b>	<b>199,087,315.00</b>	<b>317,217,259.00</b>	<b>83,328,303.45+</b>	<b>209,041,680.00</b>	<b>219,493,764.00</b>
25001001/22020102 Local Travel and Transport - Others		10,975,516.48	3,980,000.00	10,980,000.00	4,483.52+	4,179,000.00	4,387,950.00
25001001/22020106 Duty tour Allowance-Civil Servant		1,878,000.00	380,000.00	1,880,000.00	2,000.00+	399,000.00	418,950.00
25001001/22020203 Internet Access Charges		586,000.00	600,000.00	600,000.00	14,000.00+	630,000.00	661,500.00
25001001/22020301 Office Stationeries/Computer Consumables		26,935,573.00	6,938,470.00	26,938,470.00	2,897.00+	7,285,393.00	7,649,663.00
25001001/22020305 Printing of Non Security Documents		8,822,047.31	1,825,000.00	8,825,000.00	2,952.69+	1,916,250.00	2,012,062.00
25001001/22020306 Printing of Security Documents		9,998,000.00		10,000,000.00	2,000.00+		
25001001/22020309 Uniforms & Other Clothing		1,224,387.00	1,225,000.00	1,225,000.00	613.00+	1,286,250.00	1,350,562.00
25001001/22020501 Local Training	1,389,000.00						
25001001/22020503 Contribution to Training Fund	17,923,009.08						
25001001/22000000 Workshops & Seminars		2,700,000.00	2,702,000.00	2,702,000.00	2,000.00+	2,316,300.00	2,432,115.00
25001001/22020507 Nigeria Seafarers Dev. Programme	3,055,500.00						
25001001/22020604 Security Vote (Including Operations)		10,619,000.00	5,620,000.00	10,620,000.00	1,000.00+	5,901,000.00	6,196,050.00
25001001/22020606 Physical security		41,967,500.00	36,972,500.00	41,972,500.00	5,000.00+	38,821,125.00	40,762,181.00
25001001/22020701 Financial Consulting		6,492,000.00	6,500,000.00	6,500,000.00	8,000.00+	3,150,000.00	3,307,500.00
25001001/22020709 Environmental Consulting Services		995,000.00		1,000,003.00	5,003.00+		
25001001/22020711 Automation of IPSAS Accounting Document		1,998,000.00	9,000,000.00	2,000,000.00	2,000.00+	9,450,000.00	9,922,500.00
25001001/22020901 Bank Charges (Other Than interest)		3,497,464.10	3,500,000.00	3,500,000.00	2,535.90+	3,675,000.00	3,858,750.00
25001001/22020902 Insurance Premium		2,999,000.00	3,000,000.00	3,000,000.00	1,000.00+	3,150,000.00	3,307,500.00
25001001/22021001 Refreshment & Meals		28,099,000.00	14,100,000.00	28,100,000.00	1,000.00+	14,805,000.00	15,545,250.00
25001001/22021002 Honorarium & Sitting Allowance		3,170,000.00	2,920,000.00	3,170,000.00		3,066,000.00	3,219,300.00
25001001/22021013 Promotion Examination by LGSB	802,500.00	995,000.00	1,000,000.00	1,000,000.00	5,000.00+	1,050,000.00	1,102,500.00
25001001/22021014 Annual Budget Expenses and Administration		5,780,000.00	5,782,000.00	5,782,000.00	2,000.00+	6,071,100.00	6,374,655.00
25001001/22021023 ALGON/WALGON Activity		14,995,000.00		15,000,000.00	5,000.00+		
25001001/22021034 Benefit to Elected/Appointed Officials		12,498,000.00	12,500,000.00	12,500,000.00	2,000.00+	15,750,000.00	16,537,500.00
25001001/22021035 Local Government Election		17,388,258.36	17,391,000.00	17,391,000.00	2,741.64+	18,260,550.00	19,173,577.00
25001001/22021065 Allowance for Tractor Operator Gardeners and Casual Securit		14,993,717.32		15,000,000.00	6,282.68+		
25001001/22021068 Monitoring and Evaluation		2,950,000.00	3,000,000.00	3,000,000.00	50,000.00+	3,150,000.00	3,307,500.00
25001001/22021076 Retirement Bond Redemption Fund		9,803,000.00	9,806,588.00	9,806,588.00	3,588.00+	10,296,917.00	10,811,763.00
25001001/22021077 Local Government Reforms		2,498,000.00	5,000,000.00	2,500,000.00	2,000.00+	5,250,000.00	5,512,500.00

**Schedule Personnel and Overhead Cost – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
25001001/22021078 Statistical Data Collection General		3,035,000.00	3,040,000.00	3,040,000.00	5,000.00+	3,192,000.00	3,351,600.00
<b>Sub Total Overhead Cost</b>	<b>23,170,009.08</b>	<b>247,892,463.57</b>	<b>156,782,558.00</b>	<b>248,032,561.00</b>	<b>140,097.43+</b>	<b>163,050,885.00</b>	<b>171,203,428.00</b>
<b>Total Recurrent Expenditure</b>	<b>510,243,604.09</b>	<b>481,781,419.12</b>	<b>355,869,873.00</b>	<b>565,249,820.00</b>	<b>83,468,400.88+</b>	<b>372,092,565.00</b>	<b>390,697,192.00</b>
<b>15001001 - DEPARTMENT OF AGRIC AND FORESTRY</b>							
15001001/22020605 Cleaning &Fumigation Services	497,000.00						
15001001/22021055 Tree Planting Campaign	3,058,350.00	1,970,000.00	1,000,000.00	2,000,000.00	30,000.00+	1,050,000.00	1,102,500.00
15001001/22021056 Trade Fairs Exhibition Working and Agric Shows	225,000.00	3,990,000.00	4,000,000.00	4,000,000.00	10,000.00+	4,200,000.00	4,410,000.00
15001001/22021057 Control of Keeping Animals	3,300,000.00	1,900,000.00		2,000,000.00	100,000.00+		
<b>Sub Total Overhead Cost</b>	<b>7,080,350.00</b>	<b>7,860,000.00</b>	<b>5,000,000.00</b>	<b>8,000,000.00</b>	<b>140,000.00+</b>	<b>5,250,000.00</b>	<b>5,512,500.00</b>
<b>Total Recurrent Expenditure</b>	<b>7,080,350.00</b>	<b>7,860,000.00</b>	<b>5,000,000.00</b>	<b>8,000,000.00</b>	<b>140,000.00+</b>	<b>5,250,000.00</b>	<b>5,512,500.00</b>
<b>20001001 - DEPARTMENT OF FINANCE</b>							
20001001/22020301 Office Stationeries/Computer Consumables	2,158,000.00						
20001001/22020305 Printing of Non Security Documents	1,259,000.00						
20001001/22020306 Printing of Security Documents	389,500.00						
20001001/22020701 Financial Consulting	1,954,025.95						
20001001/22020901 Bank Charges (Other Than interest)	999,717.18						
20001001/22020902 Insurance Premium	2,896,636.50						
<b>Sub Total Overhead Cost</b>	<b>9,656,879.63</b>						
<b>Total Recurrent Expenditure</b>	<b>9,656,879.63</b>						
<b>34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE</b>							
34001001/22020201 Electricity Charges	494,322.27	1,780,000.00	1,800,000.00	1,800,000.00	20,000.00+	1,890,000.00	1,984,500.00
34001001/22020205 Water Rates	200,000.00	1,150,000.00	1,200,000.00	1,200,000.00	50,000.00+	1,260,000.00	1,323,000.00
34001001/22020301 Office Stationeries/Computer Consumables		992,000.00		1,000,000.00	8,000.00+		
34001001/22020312 Other Service Materials	89,000.00						
34001001/22020401 Maintenance of Motor Vehicle /Transport Equipment	898,900.00	2,617,000.00	2,622,000.00	2,622,000.00	5,000.00+	2,753,100.00	2,890,755.00
34001001/22020404 Maintenance of Office Furniture	378,300.00	1,980,000.00	2,000,000.00	2,000,000.00	20,000.00+	2,100,000.00	2,205,000.00
34001001/22020403 Maintenance of Office Building Residential Qtrs		2,459,800.00	2,500,000.00	2,500,000.00	40,200.00+	2,625,000.00	2,756,250.00
34001001/22020405 Maintenance of Plants & Generators		2,450,000.00	2,466,000.00	2,466,000.00	16,000.00+	2,589,300.00	2,718,765.00
34001001/22020415 Maintenance of Boreholes		5,495,150.00	5,500,000.00	5,500,000.00	4,850.00+	3,150,000.00	3,307,500.00
34001001/22020704 Engineering Services	197,900.00						
34001001/22020711 Fixed Assets Register Valuation and Tagnation		4,995,000.00	5,000,000.00	5,000,000.00	5,000.00+	5,250,000.00	5,512,500.00
34001001/22020801 Motor Vehicle Fuel Cost		170,000.00	174,000.00	174,000.00	4,000.00+	182,700.00	191,835.00
34001001/22021002 Honorarium & Sitting Allowance		1,950,000.00		2,000,000.00	50,000.00+		
<b>Sub Total Overhead Cost</b>	<b>2,258,422.27</b>	<b>26,038,950.00</b>	<b>23,262,000.00</b>	<b>26,262,000.00</b>	<b>223,050.00+</b>	<b>21,800,100.00</b>	<b>22,890,105.00</b>
<b>Total Recurrent Expenditure</b>	<b>2,258,422.27</b>	<b>26,038,950.00</b>	<b>23,262,000.00</b>	<b>26,262,000.00</b>	<b>223,050.00+</b>	<b>21,800,100.00</b>	<b>22,890,105.00</b>
<b>38001001 - DEPARTMENT OF PRS</b>							
38001001/22020701 Financial Consulting	778,000.00						
38001001/22021014 Annual Budget Expenses and Administration	1,950,000.00						
38001001/22021040 Monitoring of Budget	412,000.00						
38001001/22021068 Project Monitoring	450,000.00						
<b>Sub Total Overhead Cost</b>	<b>3,590,000.00</b>						

**Schedule Personnel and Overhead Cost – Cont'd**

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
<b>Total Recurrent Expenditure</b>	<b>3,590,000.00</b>						
<b>17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT</b>							
17001001/21010101 Basic Salary						924,509,780.00	970,735,269.00
<b>Sub Total - Personnel Cost</b>						<b>924,509,780.00</b>	<b>970,735,269.00</b>
17001001/22020102 Local Travel and Transport - Others		345,000.00		350,000.00	5,000.00+		
17001001/22020303 Newspapers		503,310.00	504,000.00	504,000.00	690.00+	529,200.00	555,660.00
17001001/22020304 Magazines & Periodicals		1,030,000.00	1,040,000.00	1,040,000.00	10,000.00+	1,092,000.00	1,146,600.00
17001001/22020310 Teaching aids/ Instruction Materials	9,180,000.00						
17001001/22020503 1% Local Government Training Fund Contribution		10,590,579.53	10,600,000.00	10,600,000.00	9,420.47+	11,130,000.00	11,686,500.00
17001001/22020504 Mass Literacy		4,900,000.00	3,000,000.00	5,000,000.00	100,000.00+	3,150,000.00	3,307,500.00
17001001/22021003 Publicity & Advertisements	495,500.00	6,576,000.00	3,600,000.00	6,600,000.00	24,000.00+	3,780,000.00	3,969,000.00
17001001/22021007 Welfare Packages	990,000.00	9,900,000.00		10,000,000.00	100,000.00+		
17001001/22021009 Sporting Activities	1,630,000.00	6,998,000.00	7,000,000.00	7,000,000.00	2,000.00+	7,350,000.00	7,717,500.00
17001001/22021018 Gender/Women Empowerment	630,000.00						
17001001/22021021 Local Cultural Festival	4,996,000.00	9,245,000.00	11,250,000.00	9,250,000.00	5,000.00+	10,271,100.00	5,788,125.00
17001001/22021025 NYSC Allowance	1,825,000.00	493,000.00	500,000.00	500,000.00	7,000.00+	525,000.00	551,250.00
17001001/22021031 Allowance/Rehabilitation of Person with Disability	180,000.00	1,900,000.00		2,000,000.00	100,000.00+		
17001001/22021041 Emergency Relief Materials	1,202,388.00	14,918,396.95		15,000,000.00	81,603.05+		
17001001/22021042 Bursary Award & Education Development	5,470,000.00	11,952,500.00	2,000,000.00	12,000,000.00	47,500.00+	2,100,000.00	2,205,000.00
17001001/22021043 Allowances to Religious Preachers	3,950,000.00	19,925,000.00		20,000,000.00	75,000.00+		
17001001/22021044 Establishment of Wood Working Skill Acquisition Centre		6,950,000.00		7,000,000.00	50,000.00+		
17001001/22021047 Overhead Contribution to Primary School	4,155,000.00						
17001001/22021048 Youth Summit		2,960,000.00		3,000,000.00	40,000.00+		
17001001/22021066 Repatriation of Foster and Destitutes	455,000.00						
17001001/22021067 Poverty Alleviation	2,265,000.00	39,881,250.00		40,000,000.00	118,750.00+		
17001001/22040109 Grants to Communities/NGOs	475,000.00						
<b>Sub Total Overhead Cost</b>	<b>37,898,888.00</b>	<b>149,068,036.48</b>	<b>39,494,000.00</b>	<b>149,844,000.00</b>	<b>775,963.52+</b>	<b>39,927,300.00</b>	<b>36,927,135.00</b>
<b>Total Recurrent Expenditure</b>	<b>37,898,888.00</b>	<b>149,068,036.48</b>	<b>39,494,000.00</b>	<b>149,844,000.00</b>	<b>775,963.52+</b>	<b>964,437,080.00</b>	<b>1,007,662,404.00</b>
<b>21001001 - DEPARTMENT OF PRIMARY HEALTH CARE</b>							
21001001/21010101 Basic Salary	63,746,610.62	175,669,540.97	184,910,944.00	184,910,944.00	9,241,403.03+	194,156,491.00	203,864,315.00
<b>Sub Total - Personnel Cost</b>	<b>63,746,610.62</b>	<b>175,669,540.97</b>	<b>184,910,944.00</b>	<b>184,910,944.00</b>	<b>9,241,403.03+</b>	<b>194,156,491.00</b>	<b>203,864,315.00</b>
21001001/22020605 Cleaning & Fumigation Services		2,200,000.00	2,230,000.00	2,230,000.00	30,000.00+	2,341,500.00	2,458,575.00
21001001/22020608 Sanitation Exercise Casual Workers	253,000.00						
21001001/22020610 Refuse Collection		5,587,000.00		5,600,000.00	13,000.00+		
21001001/22021004 Medical Expenses	1,410,000.00	9,994,500.00		10,000,000.00	5,500.00+		
21001001/22021013 Promotion		1,980,000.00		2,000,000.00	20,000.00+		
21001001/22021022 Integrated Maternal Neonatal and Child Health (MNCH)		995,000.00		1,000,000.00	5,000.00+		
21001001/22021027 IPDS	6,793,606.00	9,969,126.00		10,000,000.00	30,874.00+		
21001001/22021041 Emergency Preparedness and Response to Epidemics		950,000.00		1,000,000.00	50,000.00+		
21001001/22021052 System & Services of PHC	1,196,000.00	1,930,000.00		2,000,000.00	70,000.00+		
21001001/22021054 Community Management of Acute Malnutrition		3,998,000.00	6,000,000.00	4,000,000.00	2,000.00+	6,300,000.00	6,615,000.00

***Schedule Personnel Cost and Overhead Cost – Cont'd***

	Actual	Actual	Budget	Revised	Variance	Proposed	Proposed
	2017	2018	2018	Budget2018	2018	Budget2019	Budget2020
	₦	₦	₦	₦	₦	₦	₦
21001001/22021080 Infant and Young Child feeding (IYCF)		2,900,000.00	3,000,000.00	3,000,000.00	100,000.00+	3,150,000.00	3,307,500.00
<b>Sub Total Overhead Cost</b>	<b>9,652,606.00</b>	<b>40,503,626.00</b>	<b>11,230,000.00</b>	<b>40,830,000.00</b>	<b>326,374.00+</b>	<b>11,791,500.00</b>	<b>12,381,075.00</b>
<b>Total Recurrent Expenditure</b>	<b>73,399,216.62</b>	<b>216,173,166.97</b>	<b>196,140,944.00</b>	<b>225,740,944.00</b>	<b>9,567,777.03+</b>	<b>205,947,991.00</b>	<b>216,245,390.00</b>
<b>MANDATORY DEDUCTIONS</b>							
17001001/21000000 Contribution to Primary Education	787,681,131.83	578,433,695.87	840,285,514.00	605,866,612.00	27,432,916.13+		
<b>Total</b>	<b>787,681,131.83</b>	<b>578,433,695.87</b>	<b>840,285,514.00</b>	<b>605,866,612.00</b>	<b>27,432,916.13+</b>		
<b>SOCIAL BENEFITS</b>							
<b>DEPARTMENT OF ADMIN. AND FINANCE</b>							
25001001/22010102 Contribution to Local Government Pension Fund	264,313,462.77	362,446,764.01	39,909,000.00	81,891,003.00	280,555,761.01-	41,904,450.00	43,999,672.00
25001001/22010104 Severance Gratuity			3,195,000.00	10,880,000.00	10,880,000.00+	3,354,750.00	3,522,487.00
25001001/22010105 Other Pension Requirement		41,000,000.00		41,982,003.00	982,003.00+		
<b>Total</b>	<b>264,313,462.77</b>	<b>403,446,764.01</b>	<b>43,104,000.00</b>	<b>134,753,006.00</b>	<b>268,693,758.01-</b>	<b>45,259,200.00</b>	<b>47,522,159.00</b>

**SCHEDULE OF CAPITAL RECEIPT**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2018	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
<b>DOMESTIC GRANTS</b>							
<b>FOREIGN GRANTS</b>							
<b>TRANSFER FROM RECURRENT BUDGET SURPLUS</b>							
25001001/14010000 TRANSFER FROM CFR TO CDF	102,522,313.00	458,427,660.76	1,006,861,549.00	918,395,448.00	459,967,787.24-	1,042,075,682.00	1,042,075,682.00
<b>Total</b>	<b>102,522,313.00</b>	<b>458,427,660.76</b>	<b>1,006,861,549.00</b>	<b>918,395,448.00</b>	<b>459,967,787.24-</b>	<b>1,042,075,682.00</b>	<b>1,042,075,682.00</b>
<b>OTHER CAPITAL RECEIPTS</b>							
<b>MISCELLANEOUS</b>							
25001001/14020203 Paris Club Debt Recovery				151,228,535.00	151,228,535.00-		
<b>Total</b>				<b>151,228,535.00</b>	<b>151,228,535.00-</b>		
<b>INTERNAL LOANS AND CREDIT</b>							
<b>EXTERNAL LOANS AND CREDIT</b>							
<b>DOMESTIC CAPITAL GRANTS TO DEVELOPMENT AREAS</b>							
<b>Grand total</b>	<b>102,522,313.00</b>	<b>458,427,660.76</b>	<b>1,006,861,549.00</b>	<b>1,069,623,983.00</b>	<b>611,196,322.24-</b>	<b>1,042,075,682.00</b>	<b>1,042,075,682.00</b>

**SCHEDULE OF CAPITAL EXPENDITURE BY ORGANISATION BY PROGRAMME**

	Actual 2017	Actual 2018	Budget 2018	Revised Budget 2018	Variance 2018	Proposed Budget 2019	Proposed Budget 2020
	₦	₦	₦	₦	₦	₦	₦
<b>25001001 - DEPARTMENT OF ADMIN &amp; FINANCE</b>							
25001001/23020127/11000001 Construction/Provision of ICT Infrastructure				4,000,000.00	4,000,000.00+		
25001001/23010112/13000004 Purchase of Furniture for New Local Govt. Secretariat		9,642,500.00	20,050,000.00	40,050,000.00	30,407,500.00+		
25001001/23010105/13000013 Purchase of Official Vehicle for Chairman		34,200,000.00	31,500,000.00	34,500,000.00	300,000.00+		
25001001/23010114/13000014 Purchase of 2No Desktops printers photocopier generator			960,000.00	260,000.00	260,000.00+		
<b>Total</b>		<b>43,842,500.00</b>	<b>52,510,000.00</b>	<b>78,810,000.00</b>	<b>34,967,500.00+</b>		
<b>15001001 - DEPARTMENT OF AGRIC AND FORESTRY</b>							
15001001/23010127/01000004 Purchase of Agrochemical		2,980,000.00	3,000,000.00	3,000,000.00	20,000.00+	3,000,000.00	3,000,000.00
15001001/23010127/01000008 Purchase of Irrigation Pumps		4,900,000.00	5,000,000.00	5,000,000.00	100,000.00+	5,000,000.00	5,000,000.00
15001001/23020113/01000015 Establishment of fruit nursery			990,000.00	990,000.00	990,000.00+	990,000.00	990,000.00
<b>Total</b>		<b>7,880,000.00</b>	<b>8,990,000.00</b>	<b>8,990,000.00</b>	<b>1,110,000.00+</b>	<b>8,990,000.00</b>	<b>8,990,000.00</b>
<b>34001001 - DEPARTMENT OF WORKS AND INFRASTRUCTURE</b>							
34001001/23030106/05000001 Renovation of GRA Model Primary School			8,019,773.00	8,019,773.00	8,019,773.00+		
34001001/23010101/06000009 Purchase of land for staff quarters		16,000,000.00	38,100,000.00	38,100,000.00	22,100,000.00+		
34001001/23020104/06000010 Construction/Provision of Residential Buildings		12,399,882.08	40,150,000.00	40,150,000.00	27,750,117.92+	30,100,000.00	30,100,000.00
34001001/23020104/06000011 Construction of Fertilizer Store			17,180,068.00	13,980,068.00	13,980,068.00+	30,680,124.00	30,680,124.00
34001001/23020118/09000010 Construction of drainage from Tsauni at Hayin Dogo to Leathe	5,172,000.00						
34001001/23020116/09000057 Construction of Drainage Samaru ward		94,375,543.07	155,050,559.00	170,050,559.00	75,675,015.93+	173,050,558.00	173,050,558.00
34001001/23020116/09000063 Construction of drainage with culvert both side from Saidu s	3,719,000.00						
34001001/23020105/10000007 Construction / Provision of Boreholes		12,000,000.00	13,500,000.00	13,500,000.00	1,500,000.00+		
34001001/23030121/13000002 General renovation of SUBEB office			39,122,812.00	39,122,812.00	39,122,812.00+		
34001001/23020103/14000013 Electrification of Duta-Dufa Village				105,990,531.00	105,990,531.00+		
34001001/23020103/14000017 Completion of Rural Electrification of Hayin Gada	8,719,000.00						
34001001/23020103/14000042 Repairs of vandalized electrical poles	3,184,385.00						
34001001/23010119/14000056 Purchase of Power Generator ( Mai kano )			6,000,000.00				
34001001/23020103/14000057 Construction/Provision of Electricity		70,000,000.00	74,250,000.00	74,250,000.00	4,250,000.00+	74,250,000.00	74,250,000.00
34001001/23010119/14000058 Purchase and Installation of Tranformers		62,843,673.11	126,200,000.00	64,619,106.00	1,775,432.89+	136,200,000.00	136,200,000.00
34001001/23020114/17000001 Construction of feeder road from Hanwa to Rafin Sidi	9,598,315.50						
34001001/23020114/17000003 Construction of feeder road Ang. Gabas and drainge both side	6,541,115.00						
34001001/23020114/17000006 Construction of road and 2Nos culvert at Hayin Commander	4,157,500.00						
34001001/23020114/17000012 Construction of Asphaltic Road From Aminu Road Junction Down				151,228,535.00	151,228,535.00+		
34001001/23020114/17000013 Construction of road from Daraka to Abdu (Habibu rd) Samaru	12,797,316.00						
34001001/23030113/17000018 Rehabilitation of road from NEPA to Tinnu road through Galad	16,714,500.00						
34001001/23020114/17000025 Construction of Road at Dogarawa Central		114,478,720.45	228,100,000.00	188,300,000.00	73,821,279.55+	277,100,000.00	277,100,000.00
34001001/23030113/17000037 Repairs of 5km Road at Hanwa Ward	6,023,550.00						
34001001/23030113/17000038 Repairs of 5km Road at Muchia Ward	5,797,316.00						
34001001/23030113/17000042 Repairs of 5km Road at Basawa Ward	9,598,315.50						
34001001/23030113/17000049 Rehabilitation/Repairs - Roads			136,650,000.00	52,970,655.00	52,970,655.00+	135,650,000.00	135,650,000.00
34001001/23020114/17000050 Construction of Culvert			96,055,000.00	26,158,607.00	26,158,607.00+	101,055,000.00	101,055,000.00
<b>Total</b>		<b>92,022,313.00</b>	<b>382,097,818.71</b>	<b>978,378,212.00</b>	<b>986,440,646.00</b>	<b>604,342,827.29+</b>	<b>958,085,682.00</b>
<b>17001001 - DEPARTMENT OF EDUCATION AND SOCIAL DEVELOPMENT</b>							
17001001/23010124/05000010 Teaching aid material		13,700,711.61	35,000,000.00	35,000,000.00	21,299,288.39+	35,000,000.00	35,000,000.00
17001001/23010124/05000011 Purchase of school furniture	10,500,000.00						
17001001/23020104/06000001 Fencing of Chikali Eidl Praying ground		6,306,630.44		8,000,000.00	1,693,369.56+		
17001001/23020104/06000003 Fencing of Jama'a Ward grave Yard				3,200,000.00	3,200,000.00+		



***Schedule of Capital Expenditure by Organization by Programme – Cont'd***

	Actual 2017	Actual 2018	Budget 2018	Revised Budget2018	Variance 2018	Proposed Budget2019	Proposed Budget2020
	₦	₦	₦	₦	₦	₦	₦
17001001/23020105/10000001 SHAWN 1				3,000,000.00	3,000,000.00+		
17001001/23010123/13000006 Fire services equipment		1,600,000.00	30,000,000.00	24,000,000.00	22,400,000.00+	30,000,000.00	30,000,000.00
<b>Total</b>	<b>10,500,000.00</b>	<b>21,607,342.05</b>	<b>65,000,000.00</b>	<b>73,200,000.00</b>	<b>51,592,657.95+</b>	<b>65,000,000.00</b>	<b>65,000,000.00</b>
<b>21001001 - DEPARTMENT OF PRIMARY HEALTH CARE</b>							
21001001/23030126/04000012 Contribution to Primary Health Care Agency			10,000,000.00	7,400,000.00	7,400,000.00+	10,000,000.00	10,000,000.00
21001001/23010122/04000018 Purchase of Medical Equipment		3,000,000.00	5,000,000.00	5,000,000.00	2,000,000.00+		
21001001/23020106/04000019 Construction of Maternity Ward at 'Yan Ayaba Clinic				9,100,000.00	9,100,000.00+		
21001001/23020106/04000020 Repairs/Renovation of health Clinic at Tohu Zabi Ward				13,700,000.00	13,700,000.00+		
<b>Total</b>		<b>3,000,000.00</b>	<b>15,000,000.00</b>	<b>35,200,000.00</b>	<b>32,200,000.00+</b>	<b>10,000,000.00</b>	<b>10,000,000.00</b>

**PART 2**

**EXTRACT OF THE**

**REPORT OF THE AUDITOR GENERAL FOR LOCAL GOVERNMENT**

**ON THE ACCOUNTS OF SABON GARI LOCAL GOVERNMENT**

**SUBMITTED TO:**

**KADUNA STATE HOUSE OF ASSEMBLY**

## **PROFILE**

HON. ENGR. HOHAMMED I. USMAN - EXECUTIVE CHAIRMAN

### **ELECTED COUNCILLORS**

HON. KHAMIS MOH'D ZAKARIYA - COUNCILLOR (SPEAKER)  
HON. ILIYASU MUSTAPHA - COUNCILLOR (MAJORITY LEADER)  
HON.UMAR HUSSAINI - COUNCILLOR  
HON. BUHARI DALHATU MUSA - COUNCILLOR  
HON. YAKUBU IBRAHIM - COUNCILLOR  
HON. ABDULLAHI MOH'D BELLO - COUNCILLOR  
HON. IBRAHIM MUHAMMED - COUNCILLOR  
HON. SANI MUSA - COUNCILLOR  
HON. ALIYU SHUAIBU - COUNCILLOR  
HON. AMINU YUSUF - COUNCILLOR  
HON. UMARU JUMARE SAMBO - COUNCILLOR

### **MANAGEMENT STAFF**

HON. SANI IBRAHIM ALIYU - LOCAL GOVERNMENT SECRETARY  
YUSUF HAMIDU - DIRECTOR ADMIN & FINANCE  
MOHAMMED HASSAN - DEP. DIR. FINANCE & SUPPLY  
LINUS AKUT - DIREC. AGRIC & NAT. RESOURCE  
ABUBAKAR S. RAMALAN - DIRECOR EDUC. & SOCIAL DEVE.  
ILIYASU SANI - DIRECTOR WORKS AND HOUSING  
IBRAHIM ADO - DIRECTOR PUBLIC HEALTH CARE

**RECORDS KEEPING**

The financial statements were prepared in line with International Public Sector Accounting Standards (IPSAS) cash basis. The accounts complied with the provisions of the financial memoranda, public finance (control and management) Act 1958 as amended, Local Government Administration Law 2018 of Kaduna State and other relevant legislations.

**CASHFLOW STATEMENT**

**RECEIPTS**

During the year the Local Government received the sum of two billion, six hundred and thirty-nine million, four hundred and fifty-four thousand, eight hundred and twenty-eight naira, ninety-eight kobo (N2,639,454,828.98) only. This is made up of the following.

Statutory allocation	-	N2,110,807,623.05	79.97%
Value added tax	-	443,329,999.31	16.80%
Internal generated revenue	-	269,000.00	00.01%
Below the line receipts	-	85,048,206.62	03.22%
	=	<b>N2,639,454,828.98</b>	<b>100.00%</b>

The above presentation shows that statutory allocation and value added tax both from the federation account constitute 96.77% of the total receipts while internally generated revenue contributed 00.01% of the total receipts. From a budget of N48,556,045.00 and only N269,000.00 being realised is nothing but a scandal. Management should explain why the revenue collected dropped from N29,007,427.44 last year to N269,000.00. A fall of over 9783.43%

**PAYMENTS**

The total payments during the year amounted to two billion, five hundred and fifty-three million, seven hundred and twelve thousand, four hundred and fifty-six naira, eighty-three kobo (N2,553,712,456.83) only. This is made up of:

Recurrent expenditure	-	N2,095,284,796.07
Capital expenditure	-	458,427,660.76
	=	<b>N2,553,712,456.83</b>

The capital expenditure has improved this year from N102,522,313.00 in 2017 to N458,427,660.76 in 2018. This 348% increase in capital expenditure is a positive development which should be sustained and improved upon.

**INVESTMENTS**

The investments of the Local Government as at the year ended 31st December, 2018 stood at N11,555,000.00. Despite these investments nothing was realised by way of dividends. This raises the need for the diversification of the investment portfolio.

**ADVANCES AND DEPOSITS:**

All advances have been retired and all deposits remitted appropriately to the third parties



**ATIKU MUSA** FCNA  
**AUDITOR-GENERAL,**  
**LOCAL GOVERNMENTS,**  
**KADUNA STATE.**